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November 11, 2004

Trademark Trial and Appeal Board
U.S. Patent and Trademark Office
P.O. Box 1451
Alexandria, VA 22313-1451

RE: D&E Pharmaceuticals, Inc. v. S.A.N. Corporation
Opposition No. 91161972

Dear Sir or Madam:

The undersigned has been retained to represent the Opposer, D&E Pharmaceuticals, Inc. We enclose an original and two copies of a Substitution of Attorney for filing for such purposes.

Thank you for your cooperation.

Sincerely,



Lawrence D. Mandel

LDM/mb

encls.

cc: Joseph E. Chovanes, Esq. (w/ encls.)
Kevin Weinman, Esq. (w/ encls.)
Richard G. Martin, Esq. (w/ encls.)