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Filing date: **03/23/2005**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

Proceeding	92040515
Party	Plaintiff Dell Computer Corporation ,
Correspondence Address	Daniel D. Frohling Pattishall McAuliffe Newbury Hilliard 311 South Wacker Drive, Suite 5000 Chicago, IL 60606
Submission	Appearance of Counsel/Power of Attorney
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Date	03/23/2005
Attachments	POA.tif (2 pages)

**UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD**

DELL COMPUTER CORPORATION)	
)	
Petitioner,)	
)	
v.)	Cancellation No. 92040515
)	
DELCOMP, INCORPORATED.)	
)	
Registrant.)	

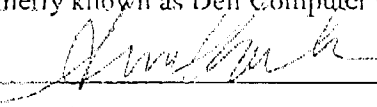
**REVOCATION AND SUBSTITUTE POWER OF
ATTORNEY**

The undersigned hereby revokes all previous Powers of Attorney and appoints Daniel D. Frohling, of the firm Loeb & Loeb LLP, 321 North Clark Street, Suite 2300, Chicago, Illinois 60610, its attorney to act on its behalf before the United States Patent and Trademark Office, Trademark Trial and Appeal Board, in connection with this proceeding.

Please address all correspondence to Daniel D. Frohling, Esq., Loeb & Loeb LLP, 321 North Clark Street, Suite 2300, Chicago, Illinois 60610, (312) 464-3100; email: dfrohling@loeb.com.

DELL INC.
(formerly known as Dell Computer Corporation)

Dated: March 23, 2005

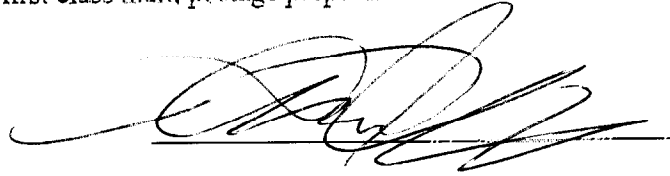
By: 

Name: Anna Kuhn

Title: Senior Counsel

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing **REVOCATION AND
SUBSTITUTE POWER OF ATTORNEY** has been served upon Raman N. Dewan,
Baker Botts LLP, 98 San Jacinto Blvd., 1500 San Jacinto Center, Austin, Texas 78701
this 23rd day of March, 2005 by first class mail, postage prepaid.

A handwritten signature in black ink, appearing to be 'R. N. Dewan', written over a horizontal line.