IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
TRADEMARK EXAMINING OPERATION

In Re Registrations of:	§
Dictaphone Corporation	§
	§
	§
Marks/Registration Nos.:	§
See Attached Schedule A	§

ATTN.: BOX POST REG./NO FEE

Commissioner for Trademarks
United States Patent and Trademark Office
2900 Crystal Drive
Arlington, Virginia 22202-3513

REVOCATION AND SUBSTITUTION OF POWER OF ATTORNEY AND AMENDMENT OF REGISTRANT'S ADDRESS AND STATE OF INCORPORATION

Applicant hereby revokes all previous powers of attorney and appoints HOWREY SIMON ARNOLD & WHITE, LLP, having an address at 1299 Pennsylvania Avenue, N.W., Washington, D.C. 20004-2402; Anthony L. Meola, a member of the Bar of the States of New York and Connecticut, Trina A. Longo and Tara M. Vold, both members of the Bar of the District of Columbia, as its attorneys with full power of substitution or revocation, to transact all business in the Patent and Trademark Office in connection with the registrations in the attached Schedule A, and to represent it in all proceedings affecting the marks which may arise in the Patent and Trademark Office.