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(54) **Titre : PANNEAU EN COUCHES ACOUSTIQUE ET METHODE**
(54) **Title: ACOUSTIC SANDWICH PANEL AND METHOD**

(57) **Abrégé/Abstract:**

A sandwich panel including a core having a first major side and an opposed second major side, the core defining cavities, a first liner sheet connected to the first major side, the first liner sheet defining apertures, wherein each aperture provides fluid communication with an associated cavity, and a bulk absorber material and/or a thermal conductor material received in at least a portion of the cavities.

