

ALPS

ALPS AUTOMOTIVE, INC.

1500 Atlantic Boulevard

Auburn Hills, MI 48326

Phone (248) 391-9950 Fax (248) 391-2500

Commercial Power of Attorney for 7 Layers

The Company 7 Layers, D-40880 Ratingen, has been contracted by Alps Automotive, Inc. to arrange the certification for the following electronic components, manufactured and/ or released by Alps Automotive, Inc.:

Remote keyless entry transmitters

Unless future correspondence from Alps Automotive, Inc. directs otherwise, please extend your full cooperation to 7 Layers regarding matters to the above-mentioned products for the period beginning March 1, 2006 through March 31, 2007. Thank you.

Chris F. Hutton Commodity MGR - Purchasing

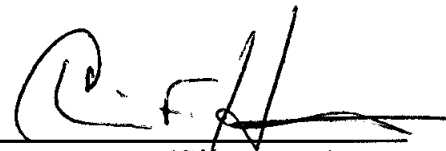
(Name and function of person signing)

Auburn Hills, MI USA

(Place)

1-Mar-06

(Date)



(Signature)