

SIEMENS VDO

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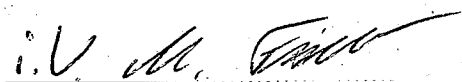
Power of Attorney

Dear Sir or Madam:

We, Siemens AG, Siemens VDO Automotive hereby authorize M. Dudde HF-Technik, Rottland 5a, D-51429 Bergisch Gladbach, Germany, to act as our agent in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters. I further certify that the applicant nor any party to the application is subject to a denial of Federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. Section 862.

This authorization expires on May 1st, 2007.

Sincerely,



Siemens AG
Business Unit: Chassis & Carbody
Head: Wolfgang Dehen
Group: Siemens VDO Automotive
Group Executive Management: Wolfgang Dehen, Group President
Reinhard Pinzer, Dr. Klaus Egger, Helmut Matschi

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Siemens Aktiengesellschaft: Chairman of the Supervisory Board: Heinrich v. Pierer; Managing Board: Klaus Kleinfeld, Chairman and Chief Executive Officer: Johannes Feldmayer, Thomas Ganswindt, Joe Kaeser, Edward G. Krubasik, Rudi Lamprecht, Eduardo Montes, Jürgen Radomski, Erich R. Reinhardt, Hermann Requardt, Uriel J. Sharaf, Claus Weyrich, Klaus Wucherer;
Registered offices: Berlin und München; Commercial registries: Berlin Charlottenburg, HRB 1203, München, HRB 6684
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