

SIEMENS VDO

Siemens VDO Automotive AG, SV C TS RBG 42, Postfach 10 09 43, 93009 Regensburg

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Your letter of Our Reference	Power of Attorney_dudde_USAmichigan.doc
Date	21.11.2007

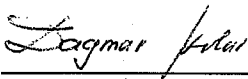
Power of Attorney

Dear Sir or Madam:

We, Siemens VDO Automotive Corp., 2400 Executive Hills Drive, Auburn Hills Michigan, USA 48226-290, 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 31st January, 2008.

Sincerely,



SIEMENS VDO AUTOMOTIVE

Siemens VDO Automotive AG

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Chairman of the Supervisory Board: Hermann Requardt
Managing Board: Wolfgang Dehen, Chairman, President and Chief Executive Officer; Klaus Egger, Helmut Matschi, Reinhard Pinzer
Registered office: Regensburg, Germany; Commercial registry: Regensburg, HRB 10510