

Réf JPB/CM1307

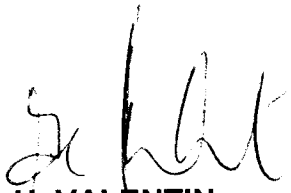
Toulouse, 13rd July 1999

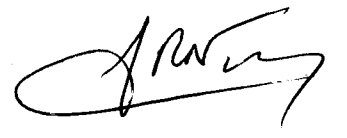
Object : Power of attorney

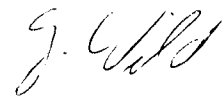
We, the undersigned,
Herbert VALENTIN and Jean-Marc NOZERAN

as Executive Managers of Siemens Automotive S.A., a legal entity duly organized, existing under french law and having its registered office at 21 Avenue du Mirail, 31036 Toulouse, France, hereby authorize Mr Gerhard WILD, Application Engineer, of Siemens AG, Regensburg, Germany, a legal entity duly existing and organized under german law, to act on behalf and account of Siemens Automotive S.A. for obtaining radio frequency homologations in any country designated by Siemens Automotive S.A.

This power of attorney is revocable at any time by Siemens Automotive S.A.


H. VALENTIN
General manager


JM. NOZERAN
General Manager


G. WILD

Siemens Automotive SA

B.P. 1149
Avenue du Mirail
31036 Toulouse Cedex 1
France

Tél. : 05 61 19 88 88
Tél. : + 33 5 61 19 88 88
Télécopie : 05 61 19 25 25
Fax : + 33 5 61 19 25 25

Société Anonyme au capital de 300 000 000 de F.
RCS Toulouse B 314 722 026 - SIRET 314 722 026 00031
FR : 03314722026

Mikes Product Service

Ohmstrasse 2-4
D-94342 Strasskirchen
Germany

Name G. Wild
Department AT SE SC1 CA13
Tel. +49(0)941/202- 6608
Fax. +49(0)941/202- 5198

Your Letter
Our Ref. PowOfAtt_Mikes.DOC
Date 20.05.99

Power of Attorney

We direct and authorize the company

Mikes Product Service

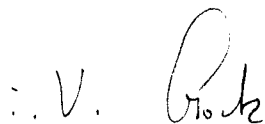
**Ohmstrasse 2-4
D- 94342 Strasskirchen
Germany**

to carry out the procedure of admission on behalf and account of Siemens Automotive Regensburg, Germany, for our resonator based Child seat Presence and Orientation Detection/ Passenger Presence Detection (CPOD/PPD) system with the base number :

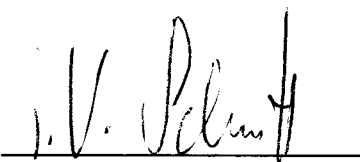
5WK4 291

All exchanged information on the system must be treated confidentially.

Siemens Aktiengesellschaft



Dr. Jürgen Goetz
Head of department AT SE SC



Peter Schmitt
Head of department AT SE SC K

Group Executive Management of
Automotive Systems:
Dr. Franz Wressnigg, Group President
Jürgen Mache

Body Electronic
Systems Division
Vice Presidents
and General Managers:
Uwe Lamann
Andreas-Michael Friedrich

Postal Address:
Siemens AG
P.O.Box 10 09 55
93009 Regensburg
Federal Republic of Germany

Office Address:
Wernerwerkstraße 2
93049 Regensburg
Phone
+49(0)941/202-0