BENEFON

Simon Button Chief Technology Officer Benefon 1 Victoria Street, Windsor Berkshire, United Kingdom, SL4 1YB

Power of Attorney for 7 layers

Commercial Power of Attorney for the type approval / registration of the TWIG DISCOVERY in several countries

The company 7 layers, D-40880 Ratingen, has been contracted by Benefon to obtain "Radio Type Approvals" for the following electronic components, manufactured and/or released by Benefon:

TWIG DISCOVERY

Unless future correspondence from Benefon directs otherwise, please extend your full cooperation to 7 layers regarding matters to the above mentioned products for the period beginning 12.06.06 through 31.12.06. Thank you.

Simon Button - Chief Technology Officer

(name and function of person signing)

Benefon UK, Windsor, UK,

(place)

21st June 2006

(date) (signature