



July 31, 2007

Nancy M. Morris
Secretary
U.S. Securities and Exchange Commission
100F Street, NE
Washington, DC 20549-1090

Re: File Nos. 4-533 and 4-534

Dear Ms. Morris:

Amerigon Incorporated is pleased to provide comments in connection with the two plans before the Commission regarding the selection, reservation of trading symbols. Amerigon Incorporated strongly supports the proposed plan submitted by NASDAQ and several other exchanges (the "Five Characters Plan") as it will enhance competition among markets by putting all exchanges on a fair and level playing field, and reduces the potential for investor confusion by allowing a fair framework for symbol portability. Amerigon Incorporated views on this proposal have been influenced by its own experiences related to symbology as a NASDAQ-listed company.

As a public company listed on the exchange with the world's highest listing standards, we see no credible reason why NASDAQ should be prevented from offering other listed companies the capability of trading under a symbol of 3-letters or less. NASDAQ offers Amerigon Incorporated and our investors the best trading platform, low fees and a comprehensive set of services. No company should be made to suffer due to artificial restrictions on symbol use among registered exchanges, as the competing plan before the Commission would do. Like with cellular telephone numbers, artificial restraints on symbol usage and portability only benefit entrenched competitors, not public companies or their investors.

Accordingly, the Five Characters Plan would provide greater choice for public companies and less confusion for investors, and Amerigon Incorporated urges its swift approval by the Commission. Prompt action is essential to implement a symbology process that is fair, transparent and focuses on the needs of public inventors.

Sincerely,

A handwritten signature in blue ink that reads "D.R. Coker".

Daniel R. Coker
President & CEO

Corporate Office

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