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To whom it may concern

20th September 2006

Dear Sir or Madam,

Re: FCC Type Approval of McMurdo E5 SMARTFIND, SIMRAD EP50 and SAILOR SE406-II EPIRB's.

An application has already been made to the U.S. Coast Guard for acceptance of the design of the McMurdo E5 SMARTFIND, together with the SIMRAD EP50 and SAILOR SE406-II EPIRB variants, which are also manufactured by McMurdo Ltd to the same design as the McMurdo E5 SMARTFIND and are only badged differently. On completion of the U.S. Coast Guard acceptance, the USCG letter indicating compliance will be forwarded to the FCC Office of Engineering and Technology, as a Filing Option.

All other documents required by the FCC for Type Approval of the EPIRB's will be forwarded together with this letter electronically and the Form 731. It is hoped that making the FCC application, prior to the issuing of the USCG compliance letter is acceptable, as a means of expediting the type approval.

Should there be any queries or require additional supporting type approval information, please do not hesitate to contact the undersigned.

Yours faithfully



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