

October 11, 2005

Timco Engineering Inc. 849 N.W. State Road 45 P.O. Box 370 Newberry, Florida 32669

Dear Sir:

The following application is submitted on behalf of our client, Neptune Technology Group Inc., for Class II Permissive Change evaluation of their model E-Coder R900 in accordance with Part 15 of the rules.

FCC ID: P2SNTGECDR900Z

The purpose of the Class II Permissive Change is to show compliance with Part 15 of the FCC's Code of Federal Regulations for the following changes to the device:

- Addition of 2 antennas
- · Capacitor on battery assembly was moved
- Internal to the outside plastic housing, a copper enclosure with glass lens was used for submergibility

These devices were tested to the requirements of the aforementioned sections of the rules and were found to be in compliance.

Sincerely,

Kirby Munroe

Manager, Wireless Certifications