

December 21, 2007

**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 evaluation of model E-Coder)R900i for a Class II Permissive Change in accordance with Part 2 of the FCC rules.

FCC ID: P2SNTGECDR900Z

Modifications to the E-Coder)R900i from the originally approved device include changes to values of passive components that had become detuned since the previous certification. The re-tuning of said components included improved data shaping, improved RF output impedance matching, and better noise filtering on the power supply line from the battery.

All modifications were made to return the product to the original performance specification, with no performance changes from the previous certification.

The characteristics likely affected by the modification of this device was tested and provided in this application.

Sincerely,

Kirby Munroe

Director, Wireless Certifications