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April 12, 2002

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Mr. William F. Caton
Acting Secretary
Federal Communications Commission
445 12th St., S.W.
Washington, D.C. 20554

ATTENTION: Jaunice Green

Re: Neptune Technology Group, Inc.
Response to April 3, 2002 e-mail from Jaunice Green regarding FCC ID
P2SNTGSRFW1

Dear Mr. Caton:

In reply to correspondence from Jaunice Green of April 3, 2002, Neptune Technology Group Inc. has resubmitted electronically its identification label for FCC ID P2SNTGSRFW1. If you have any questions or need further information, please contact me at the number above.

Sincerely,


Janet Fitzpatrick Moran