

EXHIBIT 3

ENGINEER'S DECLARATION OF COMPLIANCE

This equipment has been tested in accordance with the requirements contained in the appropriate Industry Canada regulations. To the best of my knowledge, these tests were performed using measurement procedures consistent with industry or Industry Canada standards and demonstrate that the equipment complies with appropriate standards. Each unit manufactured, imported or marketed as defined in the Industry Canada regulations, will conform to the sample(s) tested within the variations that can be expected due to quantity production and testing on a statistical basis. I further certify that the necessary measurements were made by:

Dated this 29th day of June 2004

Agency agreement expiration date: None

By: 
Signature

Brian J. Mattson
Printed

Title: General Manager - D.L.S. Electronic Systems, Inc.

Telephone: 847-537-6400

Applicant: SPAL USA