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December 15, 2006

TIMCO ENGINEERING INC.
P.O. Box 370
849 N.W. State Road 45
Newberry, Florida
USA 32669

Subject: Change in identification of presently authorized equipment under FCC Part 15, Subpart C, Section 15.249, Low Power Transmitters Operating in the Frequency Band 2400-2483.5 MHz.

Applicant: Northern Digital Inc.
Product: Polaris
Model: Vicra, Spectra
FCC ID: TJ8-POLARIS

Dear Sir/Madam,

As appointed agent for **Northern Digital Inc.**, we would like to submit this application for FCC identification change of the above product from **TJ8-VICRA** to **TJ8-POLARIS**.

There is no hardware change and the reason for FCC identification change is purely marketing purpose. See the attached applicant's letter for more detail.

If you have any queries, please do not hesitate to contact us.

Yours truly,



Tri Minh Luu, P. Eng.,
V.P., Engineering

TML/JW