

ATLAS POLAR

Delivering Customer Solutions Since 1938

Polar Remote Control

May 26, 2008

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

Re: Acknowledgment of IC Listing Requirements

TRANSMITTER IC:6272A-90090101

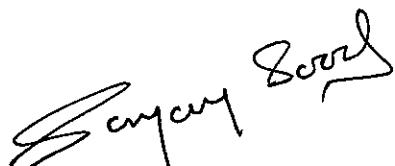
RECEIVER IC: 6272A-90091001

To Whom It May Concern:

Atlas Polar Company Ltd. in accordance with Section 6.5 of IC CB-02, hereby acknowledges that a product cannot be distributed, leased, or offered for sale in Canada until it is listed on the Industry Canada Radio Equipment List (REL).

In addition, Atlas Polar Company Ltd. also acknowledges that TIMCO will need to provide technical information to Industry Canada for inclusion in the REL which may or may not be published on the IC website.

Sincerely,



Sanjay Sood
Production Manager