

February 9^{rd} , 2005

Nemko Canada Inc 303 River Road Ottawa, Ontario, Canada K1V 1H2

Attn: Certification department

This letter confirms that modem BT IP and GPS Series model BT-4400 and BT-5400 are identical with the exception of the following item:

GPS Trimble Lassen module (OEM module)

□ SMA connector (required for GPS feature).

Sincerely,

Joe Borreggine

BlueTree Wireless Data, Inc.