TIMCO ENGINEERING INC.

TCB & FCB

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FCC:

The application GPS Industries Inc / FCC ID: OXK100030 needs to be dismissed because of the FCC ID is incorrect.

The correct FCC ID should be OXK200-10030. The 200- was not seen on the 731 form clearly; therefore, I did not see it and failed to place it on the grant.

Could you please dismiss this application. Exhibits were submitted as well.

Regards,

LaKiesha Lewis

In Korea Contact:In Japan Contact:Timco-Thru EngineeringITMMr. K. T. KangMr. Gene Hani(02)846-5002(03) 3485 3713C:\Ready To Convert\Doc\509942.DOC

In Hong Kong; Timco Engineering, Inc. Mr. Gilbert Lui (852)2330-6604