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13 September, 2006

RE: FCC ID: AK8CBEH1000_ATCB003984

Attention: Mr. Dennis Ward

Dear Mr. Dennis Ward,

Please find the following our reply to your comments;

1. This was solved.
2. According to FCC Part15 Subpart C section247 (d), the place with "*" (asterisk) in the table is not applicable for section 205: limitation band so that we applied "It is lower at least 20dB than a radio frequency electric power in 100kHz bandwidth." and considered for reference data.

The emission level in the frequency of 100kHz bandwidth with "*" is stated in the same page of under table and complies the standard.

Thank you very much for your prompt attention.

Best regards,

Akane Yamamoto (Ms.)
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