

November 20, 2008

PCTEST TCB
6660-B Dobbin Road
Columbia, MD 21045
Attn: Greg Czumak

**SUBJECT: PLANTRONICS INC.
FCC ID: AL8-WH100**

Dear Greg,

This letter is in response to your request for additional information regarding the RF exposure SAR report for subject application.

TCB Question

6. Please provide detailed justification (timing plots, etc.) for the 4% source-based time averaged crest factor used in the SAR testing.

Celltech Response

Please refer to Section 6 of the revised SAR report for timing plot.

TCB Question

7. It appears that the SAR System Verification target in the SAR report was derived from a single measurement performed by the test lab. This is not permitted by the FCC, which requires that the SAR values measured in the SAR System Verification test be within 10% of the manufacturer calibrated dipole SAR values. Please provide this value, and recalculate the System Verification results using it.

Celltech Response

The dipole is manufactured by Celltech Labs according to the 1528-2003 specification requirements. The System Validation procedure was performed by Celltech Labs prior to the SAR evaluation due to the fact that this was the first SAR evaluation to be performed at this frequency since the probe was recalibrated by the system manufacturer.

TCB Question

8. Please justify the SAR Report uncertainty components for boundary effect. They appear lower than the system manufacturer specified value.

Celltech Response

Please refer to Section 15 of the revised SAR report for corrected boundary effect component in accordance with the system manufacturer specified value.

TCB Question

9. "Device Positioning" and "Device Holder Uncertainty" in the SAR Report shows that it is site specific, but the uncertainty values are identical to that of the SPEAG test site. Please clarify.

Celltech Response

Although the device test position is ambiguous due to device type, (ie: not a wireless handset as described in 1528) generic uncertainty is applied. Sample related Type A uncertainty evaluation is not reliable due to the extremely low power and respective low SAR levels. Type B uncertainty estimations are used and are based on the manufacturer provided values to cover many different setup conditions and provide a conservative uncertainty value.

Please do not hesitate to contact me if you have any further questions.

Sincerely,



Sean Johnston
SAR Lab Manager
Celltech Labs Inc.