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April 5, 2006

Federal Communications Commission Equipment Approval Services 7435 Oakland Mills Road Columbia, MD 21046 Attn: Mr. Martin Perrine

SUBJECT: Plantronics Inc.

FCC ID: AL8CS7XXXX

731 Confirmation No.: TC701788

Correspondence Reference No.: 27329 Request for Tech. Info.: 03/24/2006

Dear Steven:

Transmitted herewith, on behalf of **Plantronics Inc.** is an amendment provided in response to the request for technical information dated April 5, 2006.

1. Please find attached the UTAM Affidavit, which was mentioned and required in the filing.

We trust this information is sufficient to resolve FCC questions in this application. If you have any further questions, please do not hesitate to contact us.

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cc: Plantronics Inc.