

Date: April 7, 2000

EXHIBIT 42
Page 1 of 1

To: Mr. Joe Dichoso
FCC Application Processing Branch

From: Kenichi Saito
Shintom Co., Ltd. (c/o Audiovox Communications Corp.)

Re: Response to Correspondence – Correspondence Reference Number: 13272
FCC ID: BFYT3017
Form 731 Confirmation Number: EA96744
Applicant: Shintom Co., Ltd.

Dear Mr. Dichoso,

The followings are response to your correspondence.

1.
 - (a) The adapter cable with the insertion loss of 1.62 dB described in 4th page of the SAR report is 8 feet RG58/U cable, which is the same cable indicated in my previous reply.
 - (b) The output power shown in 3rd page of the SAR report were compensated with the cable loss of 1.62 dB based on the conducted measured power shown in 14th page, 21st page, and 28th page of the report. The conducted measured power shown in these pages are as follows.
 - 2.67 W at 824 MHz (14th page)
 - 2.79 W at 836 MHz (21st page)
 - 2.45 W at 849 MHz (28th page)
 - (c) The conducted measured power shown in 14th page, 21st page, and 28th page of the SAR report were measured at the terminal of the transceiver directly without cable.
 - (d) The cable through which the antenna was fed is the same cable described in (a).
2. The insertion loss of the 8 feet cable is 1.62 dB.
3. The ERP were measured by using the 8 feet cable described above in 1. (a).

Sincerely,

Kenichi Saito
Director
Shintom Co., Ltd.

c/o Audiovox Communications Corp.
555 Wireless Blvd., Hauppauge, NY 11788
TEL: 631-233-3393
FAX: 631-233-3438
E-mail: knsaito@attglobal.net