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26 October, 2005

RE: FCC ID: C9SDTA01TA01TP400GS

Attention: Mr. Dennis Ward

Dear Mr. Dennis Ward,

Please find the following our reply to your comments;

1. We corrected the test report. Please refer to the revised test report.
2. The output power is not 50mW but 70.6mW. We corrected the revised form 731.
3. We identified the each test report. (FHT401S3W and FHT401S3BW) Please refer to the revised test report.
4. We corrected statement of RF Exposure, please refer to the revised manual.

Thank you very much for your prompt attention.

Best regards,

Hisayuki Kioka

Head Office EMC Lab. EMC Service Dept.

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