



American Telecommunications Certification Body Inc.
6731 Whittier Ave, McLean, VA 22101

March 16, 2006

RE: Kinpo Electronics, Inc.

FCC ID: ESN-SP70C

I have a few comments on this Application. Depending on your responses, kindly understand there may be additional comments.

- 1.) An Operational Description has been uploaded for GSM and for WiFi. But an Operational Description for Bluetooth is missing. Kindly provide at your first opportunity.
- 2.) Please explain why only body SAR results are provided for WiFi. Can't the WiFi operate when held against the head? Is this device capable of any wireless VoIP using a WiFi network? If so then head SAR should be provided.
- 3.) Is this device capable of Bluetooth operations when in WiFi mode? If so, then the SAR report should indicate the test results for simultaneous WiFi and Bluetooth operations.
- 4.) FYI: Please be advised that if wireless VoIP operations are indicated as a future feature for this device, then head SAR results will be required at a later date. It may be necessary to apply for a new ID if any significant changes to the circuitry or components are needed.

William H. Graff
President and Director of Engineering

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The items indicated above must be submitted before processing can continue on the above referenced application. Failure to provide the requested information may result in application termination. Correspondence should be considered part of the permanent submission and may be viewed from the Internet after a Grant of Equipment Authorization is issued.

Please do not respond to this correspondence using the email reply button. In order for your response to be processed expeditiously, you must submit your documents through the AmericanTCB.com website. Also, please note that partial responses increase processing time and should not be submitted.

Any questions about the content of this correspondence should be directed to the sender.