

Hi

This is Ivy Chen from Intertek Taiwan.

Thanks for your advice.

Our reply listed below for your reference.

Item 1: Our client will provide the confirmation letter for this mistake. (Upload to ATCB web set.)

Item2: about the output power, applicant has revised the user manual. (Upload to ATCB web set.)

Item 3: It was typing error. The test report has been revised and uploads to ATCB web set.

Item 4: For SAR test period, validation and tissues measured on 2/27/2006 afternoon. 3 host test start on 2/28/2006 morning. The SAR data was within 24 hours.

Item 5: Regarding the > 30 degree and boundary effect, please see the attached file that is provide our instrument supplier (Index SAR).

Kindly find the attached file for your reference. Should you need further information or have any questions, feel free to let me know.

Thank you.

Best Regards,

Ivy Chen