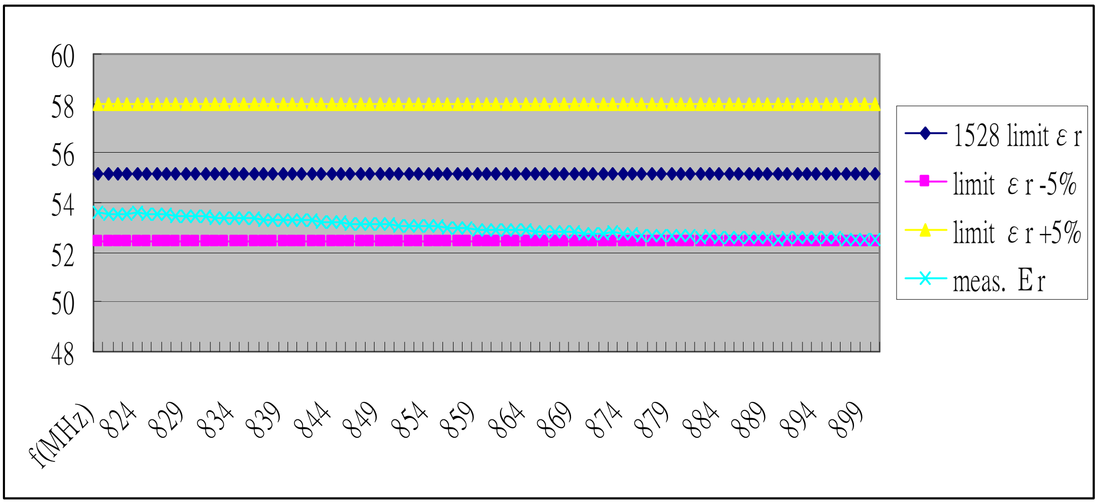
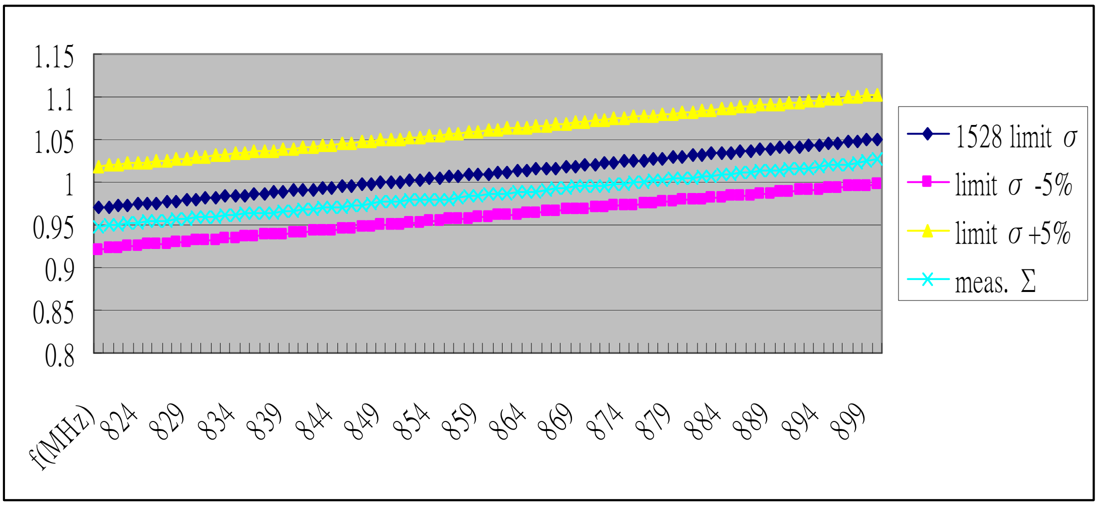
According to FCC KDB450824 , if probe used for SAR testing is >50Mhz of centered frequency of Dipole antenna. The dielectric property of tissue should be evaluated to make sure that within +/- 5% tolerance of target value (in IEEE1528)
Here we checked the Body tiisue on 850Mhz and 1900 Mhz band, as below,

BODY (835MHz)

Permittivity
IEEE1528 limit: 55.2
Limit +5%：57.96
Limit-5%：52.44



Conductivity
IEEE1528 limit: 0.97 at 835Mhz , 1.05 at 900Mhz
Limit +5%：1.0185 at 835Mhz , 1.1025 at 900Mhz
Limit-5%：0.9215 at 835Mhz, 0.9975 at 900Mhz



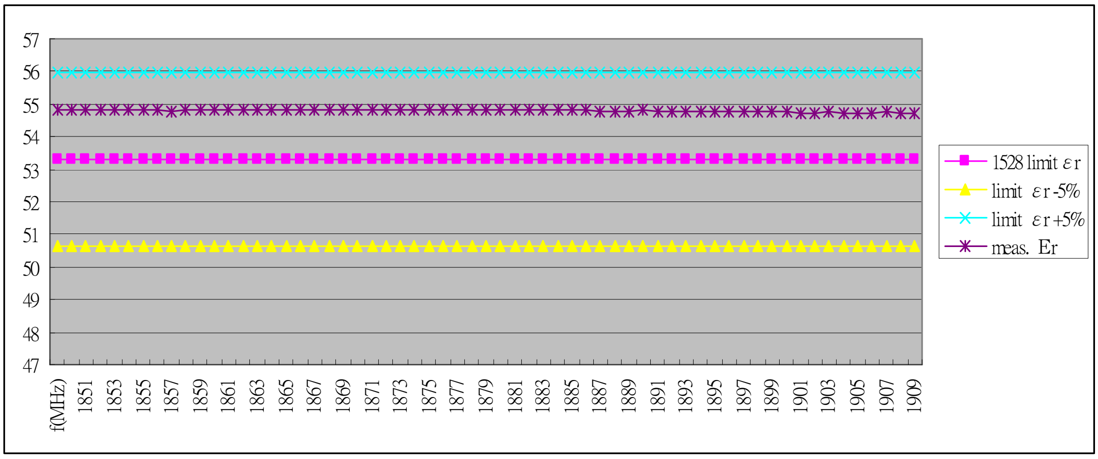
BODY (1900MHz)

Permittivity

IEEE1528 limit: 53.3

Limit +5% ：55.965

Limit-5% ：50.635

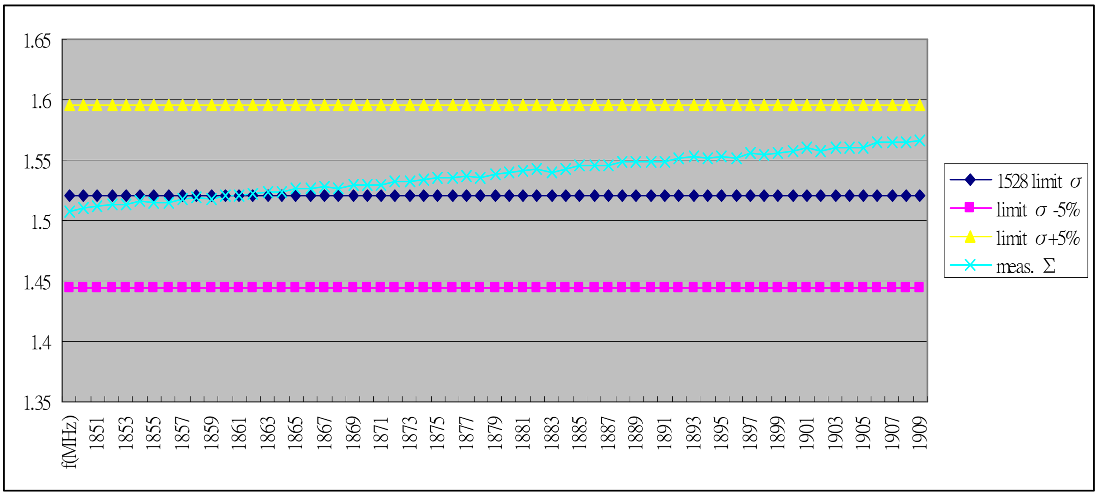


Conductivity

IEEE1528 limit: 1.52

Limit +5% ：1.596

Limit-5% ：1.444



The graphs below show measured permittivity and conductivity values stayed within their respective tolerances of ±5% of target as required by KDB 450824

Then we recalculate the SAR , considering the delta value of σ (conductivity) and ε (permitivity)

The original testing frequency , and the SAR value is listed as below

Frequency	Channel	MHz	Conducted Output Power (Average)	Measured(W/kg) 1g
850MHz	128	824.2	24.78dbm	0.027
	190	836.6	24.88dbm	0.033
	251	848.8	24.68dbm	0.046

Frequency	Channel	MHz	Conducted Output Power (Average)	Measured(W/kg) 1g
1900MHz	25	1851.25	24.63dbm	0.057
	600	1880	24.59dbm	0.068
	1175	1908.75	24.52dbm	0.061

And the liquid property (and the errors to target value) for above frequency are listed below (data from the first two pages, from real measurement of liquid)

f(MHz)	1528 limit ε r	meas. ε r	delta %	1528 limit σ	meas. σ	delta %
824	55.2	53.59549	-2.91%	0.97	0.9525	-1.80%
837	55.2	53.33249	-3.38%	0.97	0.9637	-0.65%
849	55.2	53.12009	-3.77%	0.97	0.9763	0.65%

f(MHz)	1528 limit ε r	meas. ε r	delta %	1528 limit σ	meas. σ	delta %
1851	53.3	54.8281	2.87%	1.52	1.51	-0.66%
1880	53.3	54.801	2.82%	1.52	1.538	1.18%
1909	53.3	54.7262	2.68%	1.52	1.564	2.89%

With the SAR sensitivity calculation formula

$$S(x) = \frac{\mathrm{d}SAR/SAR}{\mathrm{d}x/x}$$

And the sensitivity table in IEEE1528

Parameter	ϵ	σ	ρ
f=800 MHz, d=15 mm (ϵ_r=41.5, σ=0.90 S/m)			
SAR Peak	- 0.70	+ 0.86	-
SAR 1 g	- 0.57	+ 0.59	0.10
SAR 10 g	- 0.45	+ 0.35	0.18
f=1900 MHz, d=10 mm (ϵ_r=40.0, σ=1.40 S/m)			
SAR Peak	- 0.73	+ 0.93	-
SAR 1 g	- 0.53	+ 0.51	0.14
SAR 10 g	- 0.39	+ 0.22	0.24

dSAR = SAR * {[sensitivity(permittivity) * (dx/x(permittivity)] + [sensitivity(conductivity) * (dx/x(conductivity)]}

We got the table below.

re-calculated SAR	Freq.(Mhz)	Orig. SAR	dSAR	per. Sens.	dx/x per.	cond. Sens.	dx/x cond.
0.027161	824.2	0.027	0.000161	-0.57	-2.91%	0.59	-1.80%
0.033509	836.6	0.033	0.000509	-0.57	-3.38%	0.59	-0.65%
0.047165	848.8	0.046	0.001165	-0.57	-3.77%	0.59	0.65%
0.055941	1851.25	0.057	-0.001059	-0.53	2.87%	0.51	-0.66%
0.067393	1880	0.068	-0.000607	-0.53	2.82%	0.51	1.18%
0.061033	1908.75	0.061	0.000033	-0.53	2.68%	0.51	2.89%

So , we got the new SAR value corrected by liquid property.
As below.

Frequency	Channel	MHz	Conducted Output Power (Average)	Measured(W/kg) 1g	Corrrected SAR (W/kg) 1g
850MHz	128	824.2	24.78dbm	0.027	0.027161
	190	836.6	24.88dbm	0.033	0.033509
	251	848.8	24.68dbm	0.046	0.047165

Frequency	Channel	MHz	Conducted Output Power (Average)	Measured(W/kg) 1g	Corrrected SAR (W/kg) 1g
1900MHz	25	1851.25	24.63dbm	0.057	0.055941
	600	1880	24.59dbm	0.068	0.067393
	1175	1908.75	24.52dbm	0.061	0.061033

End of Analysis.