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October 13, 2004

ATCB, Inc.
6731 Whittier Ave,
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Attention Dennis Ward

RE: FCC ID: KBCIX260-PRO-BT_ATCB001775

This reply is in response to your comments dated October 6, 2004 for the referenced application. The two files noted below have been uploaded directly to the ATCB server for your review.

- 1.) A new file "Exhibit 6 Test AC Conducted IX260-PRO-BT TEST Rev1" with new AC conducted emissions is provided to address your first comment.
- 2.) The corrected and new file "Exhibit 8 User Radio Specific Safety Information KBCIX260 -PRO-BT Rev2" is submitted with the reference to WLAN changed to state, "the PAN transmitter should be turned off".

Best Regards,

A handwritten signature in blue ink that reads "Rod Munro".

Rod Munro

rmunro@spectrumti.com