May 21, 2004

Dennis Ward ATCB, Inc. 6731 Whitter Ave. McLean Va 22101

Dward@AmericanTCB.com

Dennis,

In reply to your May 20, 2004 comments we submit the following.

- 1. The section 15.105 statement can be found on the first page of the 5 page supplement file name "Exhibit 8 IX300 User Manual RF Safety Stmts termsGC82Rev1a.pdf". Two manual exhibits were provided for this application one of which is the user manual. On the Tablet PC the manual resides in an electronic pdf format. The 5 page "Exhibit 8 IX300 User Manual RF Safety Stmts termsGC82Rev1a.pdf is accessed from the electronic manual by clicking on a "RF Safety" button or reference which opens the link in Adobe to these 5 pages of RF Safety Statements. When the pdf user manual is saved off or printed out those links are not printed. So that is why the statement although embedded in the main body of the user manual ends up being presented in two parts, however would be considered part of the user manual.
- 2. I have supplied the attached photo I just shot of the WLAN and BT modules that were the ones tested as they are installed in the IX300. Please refer to Exhibit 9 Internal photos page 1 and you can compare and see that the two devices appear physically identical. The report referenced is OEM approval for the IX300 Tablet PC with the identical WLAN and BT modules installed. The other FCC ID you referenced was the BT module OEM approval installed in a different brand of host and with a lower reported output power than we measured. So we feel that the referenced report is representative of the IX300.

We trust that we were able to satisfactorily address you two comments. Please let me know if we can provide any further information to assit with your review.

Best Regards,

Rod Munro