

February 15, 2006

Timco Engineering, Inc.
Telecommunication Certification Body
849 NW State Road 45
Newberry, FL 32669

**SUBJECT: ITRONIX CORPORATION
IX325 Series Rugged Tablet PC
incorporating Sierra Wireless AirCard 580 CDMA Modem with EV-DO (Rev. 0)**

This device was tested for SAR in October 2005. The FCC draft document titled "Transmitter Configurations for 1x EV-DO SAR Measurements" was made available to Celltech Labs in December 2005. Celltech Labs contacted Sierra Wireless (AirCard 580 CDMA modem manufacturer) regarding EV-DO mode of the AirCard 580 and they informed us that the power spectrum usage and total power (in reference to SAR) would be the same or similar for EV-DO mode as CDMA-2000. In addition, the SAR levels for this device are very low in comparison to the SAR limit (0.130 W/kg in PCS band, 0.0673 W/kg in cellular band). It is therefore the engineering judgment of Celltech Labs Inc. that this device is compliant for EV-DO SAR in accordance with FCC draft document "Transmitter Configurations for 1x EV-DO SAR Measurements". In the future, we will ensure that SAR evaluations are performed as applicable for CDMA EV-DO mode.

If you have any questions or comments concerning the above, please contact the undersigned.

Sincerely,



Jonathan Hughes
General Manager
Celltech Labs Inc.

cc: Itronix Corporation