Dear Dennis,

Here are the answers:

1 Please note that as per item 6 of the original comments, please provide the parts list for the module.

ANS: Provided by client

2 Please remove the shields from the module and provide internal photos showing component location etc.

ANS: Add a new photo on the last page of photo-internal.

3 if the parts list is to be confidential - please revise the request letter to include the parts list.

ANS: A new AP-letters uploaded

4 Please note that in your response to Bill's comments about SAR you stated that the device antenna is closer than 20cm from the body and thus SAR had to be done (see item 3 original comments response). Please note that the manual specifically states that the device antenna must be more than 20 cm from the body (see pages 127 and 128 of the A790 manual). If as stated in your reply, the device antenna is closer than 20cm thus requiring SAR, please remove the minimul 20cm statement and correct the manual to properly address portable use. While specific SAR values may not be needed (even though recommended) you must still properly address the correct rf exposure environment.

ANS: We have removed 20cm information from page 127 & 128 on the manual. Please refer to the updated manual

5 Please explain why the epsilon and sigma dielectric body references for the probe (sn 266) in the SAR report, page 12, do not match the calibrated values (i.e. cal data says 55.2 and 1.05 while the SAR report says 55.2 and 0.97). Please correct if necessary.

ANS: We followed FCC Oet65 requirement, and epsilon value is 0.97. Epsilon 0.97 is a correct value but can not meet calibration value 1.05. I think that 1.05 is an incorrect value, we will ask calibration lab to correct this value. An updated Probe\_835\_Body calibration report has been uploaded

FCC Oet65 Tissue Dielectric Parameters for Head and Body Phantoms:

Target Frequency	Head		Body	
(MHz)	$\epsilon_{ m r}$	σ(S/m)	$\epsilon_{ m r}$	σ(S/m)
150	52.3	0.76	61.9	0.80
300	45.3	0.87	58.2	0.92
450	43.5	0.87	56.7	0.94
835	41.5	0.90	55.2	0.97
900	41.5	0.97	55.0	1.05
915	41.5	0.98	55.0	1.06
1450	40.5	1.20	54.0	1.30
1610	40.3	1.29	53.8	1.40
1800 – 2000	40.0	1.40	53.3	1.52
2450	39.2	1.80	52.7	1.95
3000	38.5	2.40	52.0	2.73
5800	35.3	5.27	48.2	6.00

 $(\epsilon_r = relative \ permittivity, \ \sigma = conductivity \ and \ \rho = 1000 \ kg/m^3)$ 

Please review

Daphne 12/15/2006