

October 27, 2009

To Whom It May Concern:

This cover letter is written for the purpose of meeting routine SAR evaluation requirements.

An analysis is shown below to demonstrate SAR compliance. Prior FCC consultation (Tracking number 650585) is submitted.

Transmission mode: Operating configurations:

Antenna-to-tissue separation: Source-based time-averaged duty factor: Output power: 1.9GHz DECT (1921.536 - 1928.448MHz) In normal mode, talking with base unit. The battery is fully charged. 5mm 4.17% 18.68dBm (74mW)

The maximum peak conducted output power is 74mW. In DECT mode, the headset operates with a maximum of 1 TDMA slot out of the 24 total slots, which results in a duty factor of 4.17% and the maximum source-based time-average output power is 3.09mW.

Sincerely,

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Sit Kim Wai, Ken Manager

Enclosure