

February 3, 2006

Federal Communications Commission  
Equipment Authorization Branch  
7435 Oakland Mills Road  
Columbia, MD 21046

**SUBJECT:                   Palm, Inc.  
FCC ID: O8F93001**

Palm Inc. has confirmed to Celltech Labs Inc. that the CDMA transmitter, battery power supply, and transmitter supply voltage used in this device are identical to the CDMA transmitter, battery power supply, and transmitter supply voltage used in the recently certified Palm device (FCC ID: O8FJIMI).

Based on above statement, the frequency stability measurement data from the previously certified device (FCC ID: O8FJIMI) has been uploaded with this application as evidence of compliance to the frequency stability requirements under FCC §2.1055 and §24.235.

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

Sincerely,



Jonathan Hughes  
General Manager  
Celltech Labs Inc.

cc: Palm, Inc.