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January 16, 2007

Mr. Tim Johnson
American Telecommunications Certification Body Inc.
6731 Whittier Ave
McLean, VA 22101

RE: Comments of December 21, 2006
APPLICATION: P9X2400B EKA Systems, Inc.

Dear Mr. Johnson:

Below are the comments that you have provided regarding the application for certification referenced above. Our responses to those comments are in ***bold italic***. Many responses refer you to additional exhibit(s) which has been uploaded to the application folder at the ATCB website.

Thank you for your attention. Please feel free to contact us for any additional information that you may require.

Regards,

Michael Violette
President

Brian J. Dettling
Documentation Specialist

WLL Project: 9335

1) This device appears to be modular in nature, but a modular request cover letter addressing the modular requirements does not appear to have been provided. See provided exhibit. Please review/explain.

R. Please see “2400B Cover Letter – Modular”.

2) Users Manual does not appear to address appropriate RF exposure information (i.e. 20 cm and non-co-location limitation).

R. The User Manual has been revised. Please see “2400B User Manual rev 1”.

3) Given this is modular and appears to normally be positioned upright, was the device placed in various axis to obtain worse case results? Test photos appear to show the board laying down, but typical use appears to be upright.

R. We attest that the unit was tested in all three orthogonal planes. Worst-case data was reported, and the test setup photos represent the typical test arrangement.

4) Please adjust the 731 form to report the appropriate power.

R. The form has been corrected. Please see “2400B Application Form - 731 rev 1”.