

June 19, 2007

RE: FCC ID: PPPIRM-250\_ATCB004992  
Attention: Dennis Ward

Following answers regarding your questions of June 06, 2007:

**Answer 1.**

**Please note that the Reference values given in the tables in Section 4.3.2 of the SAR report (Page 9) correspond to the Calibration data given in Appendix D, whereas the tables given in Section 4.3.3 (pages 9 and 10) detail the Dielectric Parameters of the liquids used during the SAR measurements.**

**In the 'Body tissue simulant measurements' table on page 10 of the SAR report, the "Recommended values" are the Dielectric Parameter values recommended in Supplement C to OET Bulletin 65 for liquids used in SAR measurements. The other Dielectric Parameter values in the table are mid band values for the actual liquids used on the dates given for the DUT measurements detailed in the report.**

**The plots on pages 34 to 39 of the SAR report use the liquid data given in the 'Body tissue simulant measurements' table on page 10. All of these plots are bottom channel plots and allowance should be made in the dielectric parameters for the difference between the frequency given in the table and the actual measurement frequency. With reducing frequency the dielectric constant of a simulant liquid tends to increase, whereas the conductivity tends to decrease. We believe that when due allowance is made for the difference in frequency between the table on page 10 and the plots on pages 34 - 39, the dielectric parameters are consistent. "**