TP-LINK TECHNOLOGIES CO., LTD.



Dear Sir:

This letter is in response to item 1 of the May 1 ATCB comments letter and item 2 of the May 10 ATCB comments letter. An error occurred in the original SAR report. In actuality the conducted power levels of the original and revised SAR test report are the same. The first test report mistakenly shows an averaged power level obtained from the SAR test software however the conducted power measured for SAR testing was the same conducted power level as in the EMC report. The first revision of the SAR report did not adequately explain this error but did correctly report the actual conducted power used during SAR testing.

Xudona Liu

Xndong

Vice-President

TP-LINK Technologies Co., Ltd

May 16,2007