

American Telecommunications Certification Body Inc.

6731 Whittier Ave, McLean, VA 22101

May 30, 2007

RE: E-TOP Network Technology Inc.

FCC ID: U6ABR130G

After a review of the submitted information, I have a few comments on the above referenced Application.

 FYI...The information required by 2.1077 should be placed into the manual instead of the text copied from 2.1077 for proper DoC information. If necessary, please discuss with Major in our Taipei office to properly understand.

Timothy R. Johnson Examining Engineer

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The items indicated above must be submitted before processing can continue on the above referenced application. Failure to provide the requested information may result in application termination. Correspondence should be considered part of the permanent submission and may be viewed from the Internet after a Grant of Equipment Authorization is issued.

Please do not respond to this correspondence using the email reply button. In order for your response to be processed expeditiously, you must submit your documents through the AmericanTCB.com website. Also, please note that partial responses increase processing time and should not be submitted.

Any questions about the content of this correspondence should be directed to the sender.