

June 10, 2008

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046
Attn: Carlos Bonilla

SUBJECT: DRS Tactical Systems, Inc.
FCC ID: UGL980026000WF
Response to TC496378

Dear Mr. Bonilla,

Submitted herewith, on behalf of DRS Tactical Systems, Inc. is our response to your comments per TC496378.

Question 1: What SAR evaluation considerations were taken as indicated in KDB 648474.

Celltech Response: The SAR procedures per KDB 648474 pertain to handsets. This device is not a handset.

Question 2: SAR probe calibration is over a year old. Please explain.

Celltech Response: The SAR probe calibration was performed on January 24, 2007. Calibration cycle is 12 months; therefore the SAR probe calibration was due on January 24, 2008. The SAR evaluations for this filing were performed between November 28, 2007 and January 16, 2008, which is prior to the SAR probe calibration due date of January 24.

If you have any further questions or comments concerning the above, please do not hesitate to contact me.

Sincerely,



Jonathan Hughes
Celltech Labs Inc.

cc: Timco Engineering, Inc.
DRS Tactical Systems, Inc.