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

July 23, 2007

RE: HandEra Inc.

FCC ID: URZ-WF10020

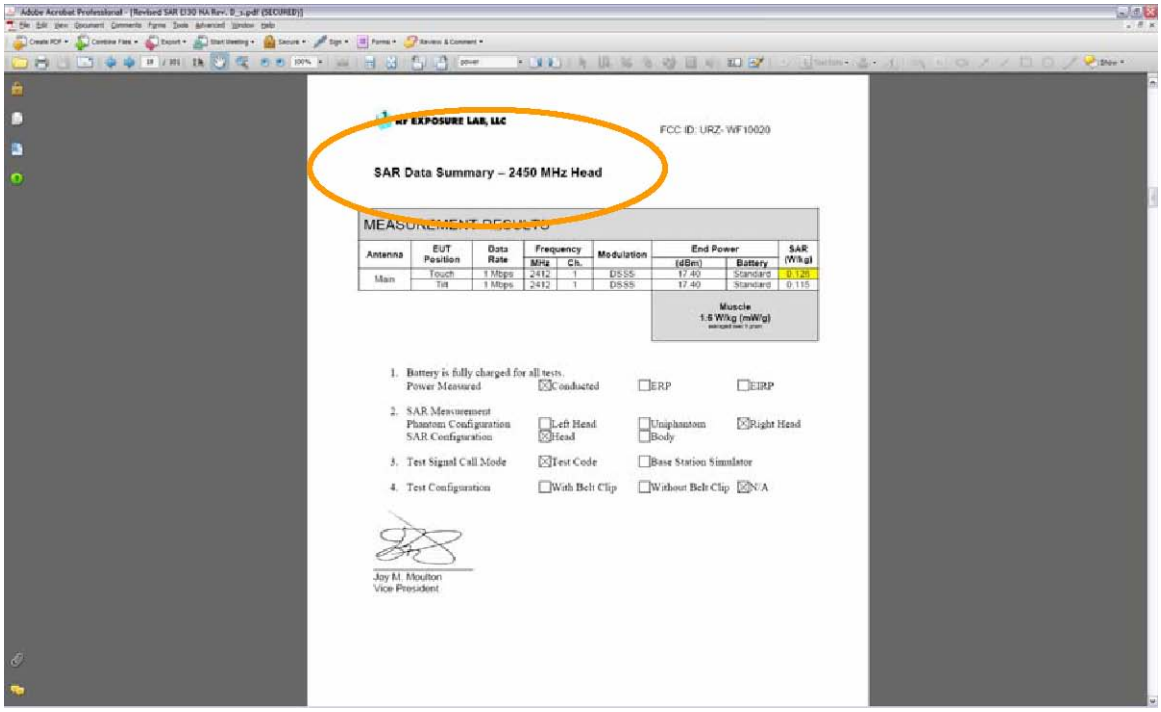
After a review of the submitted information, I have a few comments on the above referenced Application.

1) Users manual should define that co-located approval was only for a specific configuration/TX. Note that the device is not approved for co-location in general (which appears to be implied on one of the last pages) since each co-located use must be evaluated separately. Some additional clarification should be given in the manual (i.e. such as co-location with other transmitters than the Bluetooth it has been evaluated with is not allowed).

Response: Please refer to the revised manual exhibit uploaded with this response.

2) For response to item 6 – while we understand the use of the channel with the highest power (i.e. 2412 MHz), the header on each page of tabular data states 2450 MHz results, as well as all plots state a tested frequency of 2450 MHz. If 2412 was tested, then why is information on the plots showing 2450 MHz?

Response: The 2450 MHz indicates the band which is being tested. The data sheet then shows the channel (i.e. low, mid, or high) that was tested above the plot for each test run. The summary page then gives the channel number, whether it is low, mid, or high, and the actual frequency tested.



RF EXPOSURE LAB, LLC

FCC ID: URZ- WF10020

SAR Data Summary – 2450 MHz Head

MEASUREMENT RESULTS

Antenna	EUT Position	Data Rate	Frequency MHz	Frequency Ch.	Modulation	End Power (dBm)	End Power Battery	SAR (W/kg)
Main	Touch	1 Mbps	2412	1	DSSS	17.40	Standard	0.129
	Tilt	1 Mbps	2412	1	DSSS	17.40	Standard	0.115

Muscle
1.6 W/kg (mW/g)

1. Battery is fully charged for all tests.
   Power Measured ☒Conducted ☐ERP ☐EIRP
2. SAR Measurement
   Phantom Configuration ☐Left Head ☐Uniphantom ☒Right Head
   SAR Configuration ☒Head ☐Body
3. Test Signal Call Mode ☒Test Code ☐Base Station Simulator
4. Test Configuration ☐With Belt Clip ☐Without Belt Clip ☒N/A

Jay M. Moulton
Vice President

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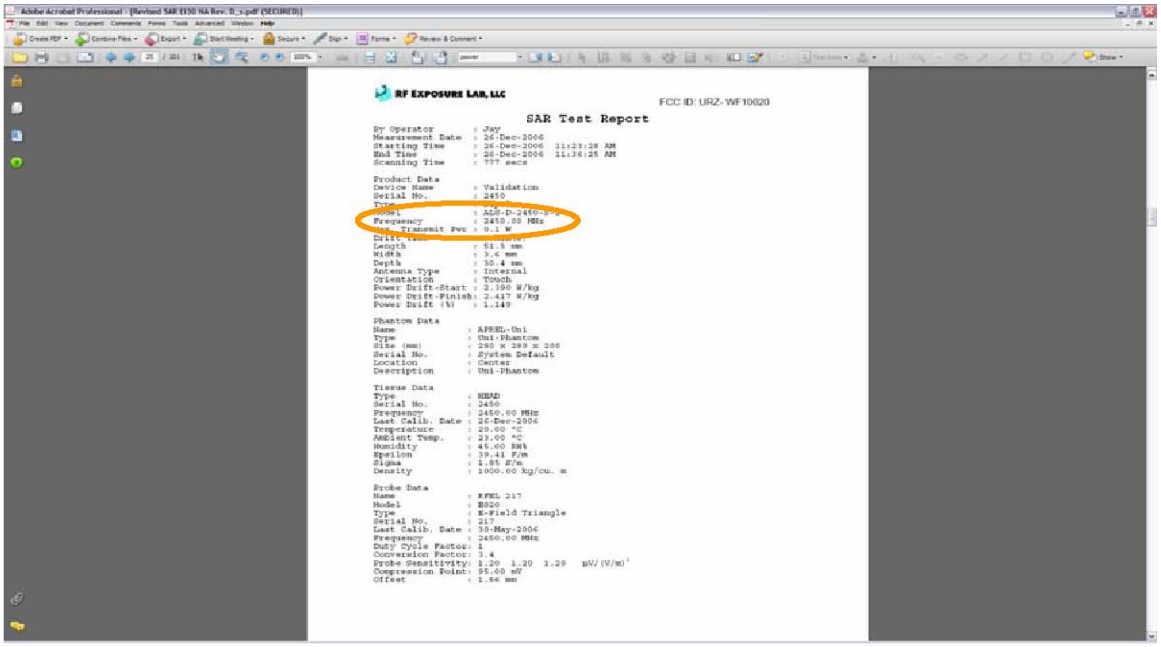

RF EXPOSURE LAB, LLC

FCC ID: URZ- WF10020

SAR Test Report

By Operator : Jay
Measurement Date : 26-Dec-2006
Starting Time : 26-Dec-2006 11:23:28 AM
End Time : 26-Dec-2006 11:36:25 AM
Scanning Time : 777 secs

Product Data
Device Name : Validation
Serial No. : 2450
Type :
Model : ASY-D-2450-S-2
Frequency : 2450.00 MHz
Max Transmit Pwr : 0.1 W
Probe Type :
Length : 51.5 mm
Width : 9.6 mm
Depth : 30.4 mm
Antenna Type : Internal
Orientation : Touch
Power Drift-Start : 2.190 W/kg
Power Drift-Finish : 2.417 W/kg
Power Drift (%) : 1.149

Phantom Data
Name : APREL-Uni
Type : Uni-Phantom
Size (mm) : 280 x 280 x 200
Serial No. : System Default
Location : Center
Description : Uni-Phantom

Tissue Data
Type : HEAD
Serial No. : 2450
Frequency : 2450.00 MHz
Last Calib. Date : 26-Dec-2006
Temperature : 20.00 °C
Ambient Temp. : 23.00 °C
Humidity : 45.00 RH
Epsilon : 39.41 F/m
Sigma : 1.85 S/m
Density : 1000.00 kg/cu. m

Probe Data
Name : EPEL 217
Model : EX020
Type : E-Field Triangle
Serial No. : 217
Last Calib. Date : 30-May-2006
Frequency : 2450.00 MHz
Duty Cycle Factor: 1
Conversion Factor: 3.4
Probe Sensitivity: 1.20 1.20 1.20 mV/(V/m)²
Compression Point: 95.00 mV
Offset : 1.54 mm

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.