

November 6, 2001

Federal Communications Commission
Equipment Approval Services
7435 Oakland Mills Road
Columbia, MD 21046
Attn: Mr. Joe Dichoso

SUBJECT: Samsung Electronics Co., Ltd.
FCC ID: A3LSPHS100
731 Confirmation No.: EA101893
Correspondence Reference No.: 20695
Request for Tech. Info.: 9/21/01

Dear Joe:

Transmitted herewith, on behalf of **Samsung Electronics Co., Ltd.** is an amendment provided in response to the request for technical information dated September 21, 2001.

1. Please find attached the revised operational description.
2. Please find attached the SAR Test Report for Model: SPH-S100.
3. Please find attached the SAR Test Data and photographs (which includes the earphone accessory)
4. We would like to inform you that we used a value of 1.65 S/m which has a higher conductivity than the 1.40 value of the new standard. The value is on the side of caution and will lead to a higher SAR value. We will use the new PCS recipe as soon as our new glycol proof phantom is shipped to us.
5. Please find attached the SAR Test Data and photographs, which follows the Supplement C procedure (right side).

We trust this information is sufficient for the immediate grant of this application. If you have any further questions, please do not hesitate to contact us.


Randy Ortanez
President

cc: Samsung Electronics Co., Ltd.