

March 29, 2002

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

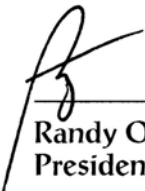
**SUBJECT: Matsushita Electric**  
**FCC ID: ACJ96NKX-TG2730**  
**731 Confirmation No.: EA889183**  
**Correspondence Reference No.: 22368**  
**Request for Tech. Info.: 3/19/02**

Dear Steve:

Transmitted herewith, on behalf of **Matsushita Electric** is an amendment provided in response to the request for technical information dated March 19, 2002.

1. Please find attached the revised pages in the SAR report indicating EIRP power levels used for SAR evaluation. (The EIRP is maintained at a constant level as it is controlled by software).
2. Please find attached the date of test printout from the dielectric test system.
3. The unit was tested using software codes that put the unit at a fixed channel in the CW mode so no duty cycle correction was needed.
4. The unit was tested using software codes that disabled the hop function.
5. Please note that most of the 1 gram average is measured during the first 2cm of the "z" scan. Since the SAR to noise ratio is very low the noise on the plot appears exaggerated. During the testing the second peak was investigated.
6. Please find attached investigated 1g SAR for the 2<sup>nd</sup> peak. Peak SAR was 1.1506 w/kg where the alternate peak was found to be 0.9739 w/kg.
7. Please find attached dipole validation plots.

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.

  
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Randy Ortanez  
President

cc: Matsushita Electric