

November 8, 2004

Federal Communications Commission
Equipment Approval Services
7435 Oakland Mills Road
Columbia, MD 21046
Attn: Mrs. Diane Poole


SUBJECT: Matsushita Electric Industrial Co., Ltd.
FCC ID: ACJ9TGCF-Y22
731 Confirmation No.: EA149555
Correspondence Reference No.: 27995
Request for Tech. Info.: 11/08/04

Dear Diane Poole:

Transmitted herewith, on behalf of Matsushita Electric Industrial Co., Ltd. is an amendment provided in response to the request for technical information dated November 8, 2004.

1. Please find attached SAR plots detailing step size resolution, and distance to surface for 5 GHz scans.
2. Please note that the powers listed in the SAR report are average power levels. They match the average power levels in the EMC report.

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: Matsushita Electric Industrial Co., Ltd.