November 7, 2007

ATCB ID: ATCB005578 FCC ID: BSFFC-N21S

Attention: Mr. Doug Noble

Dear Mr. Doug Noble

Please find the following our reply to your comments;

- 1. We have uploaded the revised Internal Photos on the server.
- 2. We understood these documents are treated as you indicated. Also, please find the technical documents for notebook as we have uploaded on the server.
- 3. This was just error writing. I have uploaded the revised SAR Test Repot.
- 4. Regarding 15C test report, "11a Data Rate and Antenna Check" of Page 34 of 15C test report is the reference data in order to make a decision the worst case. The frequency between 5180 to 5320MHz is treated as one band, so we filled 33.57mW at 5320MHz by stating on Page 28 of 15E test report into Form 731.

33.57mW (15.26dBm) which is the highest value among 5180 - 5320MHz and 47.42mW (16.76dBm) which is the highest one among 5745 - 5805MHz are adopted.

"Reference data ANT: Main (Worst), 5260MHz" is also reference data to make a decision the worst case as well as 15C test report.

Also as there is difference of measument method of 15C and 15E, it resulted in differences of power.

15C: Peak Value<---The Maximum Peak Output Power was measured with a power meter (tested bandwidth: 50MHz) connected to the antennaport.

15E: Sample Value <---The test was made with the spectrum analyzer that has a function of channel-power measurement. We followed the method 1 specified in DA-02-2138A1.

5. We will send the revised user manual as soon as possible.

Thank you very much for your prompt attention.

Best regards,

Kanako Sanda (Ms.)

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