In reviewing this filing, the theoretical processing gain as provided was not close to the calculated value. It was stated that the theoretical is required by the FCC, the clients response is that there is no requirement anywhere within the CFR regarding the theoretical processing gain. This application is being submitted without the theoretical values as per the request of the customer. The customer is aware that if the FCC requires the theoretical value, they will have 30 days to provide the information. Below is the email request and the response from the customer.

Hello

The Theoretical processing gain calculation found in the Processing Report was erroneous. Further, Theoretical processing gain is not required by FCC part 15 at this time. Please find attached a revised Processing Gain Report.

Jeffery Taylor Compliance, Integration, & Verification Technologist Wi-LAN Inc.

Phone: (403) 207-6326 Fax: (403) 273-5100

email: jtaylor@wi-lan.com

----Original Message-----

From: Dustin Oaks [mailto:dustin.oaks@ckc.com]

Sent: Wednesday, April 18, 2001 12:08 PM

To: 'Jeff Taylor'

Subject: Processing Gain

Hello Jeff,

I need clarification on the processing gain. The Calculated Gp ((S/N)o + Mj + Lsys) should be close to the Theoretical Gp (10 log (chip rate/bit rate)). In the information you provided, the Calculated Gp = 12.17 and the Theoretical Gp= 1.35 are not close.

They FCC is auditing Spread Spectrum submittals, so the processing gain information must be clear when I upload to them.

Dustin Oaks CKC Certification Services 209.966.5240 dustin.oaks@ckccertification.com