M. Flom Associates, Inc. - Global Compliance Center
3356 North San Marcos Place, Suite 107, Chandler, Arizona 85225-7176
www.mflom.com general@mflom.com (480) 926-3100, FAX: 926-3598

May 18th, 2000. ELECTRONIC FILING TO FEDERAL COMMUNICATIONS COMMISION: ATTENTION: ERROL CHANG

APPLICANT: NOKIA MOBILE PHONES: FCC ID: LJPNSB-6NY EA96734 Correspondence Ref. 13918

Errol Chang:

Please note that William H. (Bill) Graff is no longer employed by M.FLOM ASSOCIATES, INC. Any e-mail should be addressed ONLY to general@mflom.com and NO OTHER. Thanks.

In reply tothe referenced correspondence 13918, concerning the SAR review of this application:

1. SAR INFORMATION BY APPLICANT IS ATTACHED.

According to Nokia, who have referenced the FCC website, it shows muscle tissue permittivity higher than brain tissue permittivity and conductivity lower than brain tissue. If SAR = E x E x sigma divided by permittivity is still valid, then would it not follow that a lower sigma and a higher permittivitywould result in a lower SAR?

Conversely, a higher sigma and a lower permittivitywould result in a higher SAR; or worst case, i.e. worst case using brain tissue liqu id? Your comments please.

2. Nokia advises that the carrying case does not permit display and keypad to face away from flat phantom.

3. Separation distance is shown in Nokia's reply. No belt clips are provided.

4. See Appendix 1 for revised page in User Guide.

Errol: We would appreciate any speed of review that you can give this application submitted February 9th, 2000 and the delays are proving very costly to the Applicant.

Sincerely yours, MORTON FLOM, P. Eng. President, MFA INC.