

March 17, 2008

American TCB, Inc.
6731 Whittier Avenue
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McLean, VA 22101

Subject: FCC ID: OWDTR-0043-E
IC: 3636B-0043

SAR Measurement Attestation

In reference to the SAR test report (Celltech Labs Test Report Serial No. 020508OWD-T883-S90F) submitted with this application, the SAR evaluations for our P5400 800MHz portable radio were performed based on the upper frequencies (823.9875 MHz and 868.9875 MHz) of the dual-band split (806-824 MHz and 851-869 MHz) being the dominant test frequencies. The applicable test standards FCC OET Bulletin 65, Supplement C (01/01) and IEEE 1528-2003 stipulate that the SAR evaluations should be firstly performed at the mid channel of the frequency band; subsequently, testing of the low and high channels is optional if the SAR levels measured at the mid channel are greater than 3 dB below the SAR limit. M/A-COM Inc. is also distributing the P5400 800MHz portable radio in Australia, which operates on a narrower dual-band split than North America (820-825 MHz and 865-870 MHz). In order to perform the appropriate number of SAR evaluations for both North America and Australia and at the same time avoid excess testing, M/A-COM Inc. have authorized Celltech Labs Inc. to perform the SAR evaluations at the upper frequencies (823.9875 MHz and 868.9875 MHz) of the dual-band split (806-824 MHz and 851-869 MHz) as shown in the SAR test report submitted with this application. Please note that the maximum SAR levels measured and reported for the upper frequencies of the dual-band split are more than 3 dB below the SAR limit and the maximum SAR configuration was re-evaluated at the middle channel of the dual-band split in order to determine that all of the maximum SAR configurations have been evaluated and the worst-case SAR levels reported.

If you have any questions regarding the above, please do not hesitate to contact the undersigned.

Sincerely,



Daryl Popowitch
Regulatory Manager,
Engineering Project Manager

M/A-COM, Inc. – Lynchburg, VA