



May 13, 2002

Federal Communications Commission
Equipment Approval Services
7435 Oakland Mills Road
Columbia, MD 21046
Attn: Martin Perrine

**SUBJECT: Modottel Co., Ltd.
FCC ID: POQWPE-2300
731 Confirmation No.: TC356221
Correspondence Ref. No.: 4152**

Dear Martin:

On behalf of Modottel Co., Ltd., is our response to your e-mail dated May 10, 2002 requesting additional information for the subject application.

1. Attached is new SAR data and test plots using tissue parameters measured at the center frequency of the device and certified probe conversion factors determined by certification from the manufacturer. The revised SAR plots include ambient and liquid temperatures and the full coarse scan data.

If you have any questions or comments concerning the above, please do not hesitate to contact me.

Sincerely,

A handwritten signature in dark ink, appearing to read "Shawn McMillen", is positioned above the printed name.

Shawn McMillen
General Manager
Celltech Research Inc.
Testing & Engineering Lab

cc: Modottel Co., Ltd.
American TCB