

Nokia Inc.
Andreas Gillmeier

April 4, 2007

American Telecommunications Certification Body, Inc.
6731 Whittier Avenue
McLean, VA 22101

Re: QMNRH-104_ATCB004710

Dear Mr. Ward,

The following is our response to your correspondence dated April 2, 2007:

The change to the solder mask and the mechanical change to the keypad dome sheet do not impact RF performance and the SAR values for this device remain the same as filed on 6th February 2007 (original filing) and 24th March 2007 (Class II Permissive Change).

Please contact me if you have further questions.

Sincerely,

Andreas Gillmeier
Product Certification Officer
Nokia Inc.