



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

December 18, 2006

RE: E-TEN Information Systems Co., Ltd.

FCC ID: SPUX500

After a review of the submitted information, I have a few comments on the above referenced Application.

- 1) Kindly label the internal photographs to denote where each of the antennas is found.
- 2) Kindly update the 731 forms to list actual tunable frequencies.
- 3) The GSM operational description appears to be missing the 850 MHz band, but the application appears to support this. Please explain.
- 4) Being a portable device, the BT/WLAN measurements should have been investigated in 3 axis to obtain worse case position for testing. Please review/explain.
- 5) Please explain if GMRS may function (co-exist) when voice modes are active and thus making the duty cycle for head positions higher.
- 6) Please explain if the WLAN TX supports voice over IP and this subject to Head SAR as well.

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Examining Engineer

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The items indicated above must be submitted before processing can continue on the above referenced application. Failure to provide the requested information may result in application termination. Correspondence should be considered part of the permanent submission and may be viewed from the Internet after a Grant of Equipment Authorization is issued.

Please do not respond to this correspondence using the email reply button. In order for your response to be processed expeditiously, you must submit your documents through the AmericanTCB.com website. Also, please note that partial responses increase processing time and should not be submitted.

Any questions about the content of this correspondence should be directed to the sender.