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10 April 2007

American TCB  
6731 Whittier Avenue  
McLean VA 22101

RE: Cool & Useful Product LLC  
Response to 04 April 2007 Comments

FCC ID: UR3CUP002

1. ATCB Comments: Page 22 of the test report cites no modifications. Page 24 explains general information on the modification. Please provide further detail as to what changes were implemented (i.e. value, specific part reference number, etc) and correct the report as necessary.

**RESPONSE: Revised report as has been uploaded.**

2. ATCB Comments: Modifications must be reflected in the final schematics. Please correct.

**RESPONSE: Revised schematic has been uploaded.**

Please let us know if anything further is required.

*Susan L Rupp*

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