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December 03, 1999

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

SUBJECT: **Samsung Electronics Co., Ltd.**
FCC ID: A3LSCH611
731 Confirmation Number: EA95001
Correspondence Reference No.: 10887
Request for Additional Info.: 12/02/99

Dear Kwok:

Submitted herewith, on behalf of Samsung Electronics Co., Ltd. is an amendment in response to your e-mail dated December 02, 1999 requesting additional information for the subject application.

Per our telephone conversation, please find attached the information we have received today from SPEAG stating the conversion factor for the muscle material at 835MHz, and the appropriate conductivity and permittivity parameters used during the Body SAR test. Based on this conversion factor, the SAR level is well within the FCC limit.

SN:1368 - brain 900 MHz - eps=42.5, sig=0.85, ConvF=5.76
SN:1368 - muscle 900 MHz - eps=55.96, sig=0.97, ConvF=5.59 (3% lower than 5.76)
SN:1368 - muscle 835 MHz - eps=56.2, sig=0.95, ConvF=5.7 (1% lower than 5.76)

We trust this information is sufficient to issue the grant today. If you have any further questions regarding this matter, please do not hesitate to contact the undersigned.

Sincerely,

Randy Ortanez
President, PCTEST Lab

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