

September 8, 2004

Subject : FCC ID: AK8PCG4C1L

Dear Mr. Dennis Ward,

Regarding to your comment for FCC ID: AK8PCG4C1L on September 1, 2004 please find the following response;

1. Please refer to the uploaded revised Form 731.
2. Please refer to the uploaded revised Test report (for FCC and Industry Canada).
3. Please refer to the uploaded revised SAR Test report. (for FCC and Industry Canada).
4. Please refer to the uploaded revised RSP100.
5. The first page of SAR Test report is extracted.

Please refer to the uploaded extracted first page of SAR Test report and attestation letter.

Sincerely yours,

Yoshiko Mizuta (Ms.)

UL Apex Co., Ltd.

