

18 May, 2006

RE: FCC ID: AK8PSP1001B_ATCB003393

Attention: Mr. Dennis Ward

Dear Mr. Dennis Ward,

Please find the following our reply to your comments;

1. We are now applying as the new application so that this comment is not applicable.
2. Same answer of above no. 1.
3. Please find the uploaded file, "EMC characteristics of TAPE". This document shows that the plastic tape does not affect any electrical characteristics during the testing.

Thank you very much for your prompt attention.

Best regards,



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