

Dear Tim,

Here are our answers:

1) The SAR report is missing the SAR plots for the test data including Z-axis scans for the worse case data. Please provide. Several aspects of the SAR report can not be proofed without this information. These plots should typically contain crest factors, probe factors, liquid parameters, test information, and other important information.

Ans: The SAR plot already including Z-axis plot(please see the SAR report Page 28).

2) The report should include the composition, ingredients, and amounts for tissue liquid listed.

Ans:Please attachment the SAR Test Report page 14.

3) better descriptions of extrapolation & interpolation procedures used by the software.

Ans:Please attachment the SAR Test Report page 16.

Please review the information we supplied.
Thanks for your help.

Daphne Liu 06/23/2004