



December 5, 2001

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

**SUBJECT: Withus IT Co., Ltd.
FCC ID: POQWCE-220**

Gentlemen,

We hereby submit a revision to page 9 of the SAR measurement report and new page 10 with data table showing the measured fluid electrical parameters performed on 11/19/01.

If you have any questions or comments, please do not hesitate to contact me.

Sincerely,

Shawn McMillen
General Manager
Celltech Research Inc.
Testing & Engineering Lab

cc: Withus IT Co., Ltd.

EVALUATION PROCEDURES (Cont.)

In order to ensure a conservative overestimation of SAR for the EUT, the following method was used. Firstly, the probe was calibrated by the system manufacturer at 900MHz and 1800MHz using simulated fluids with electrical parameters as set by OET 65 Supplement C. Prior to the SAR assessment of the EUT, the system was validated at 900MHz in the appropriate fluid to ensure system accuracy. Although the fundamental frequency of the mid channel of the EUT was approximately 835MHz, 900MHz E-field probe conversion numbers and fluid parameters were used since it provided the most accurate calibrated point within 100MHz of the EUT's mid channel. It must also be noted that the fluid used for both 835MHz and 900MHz have the same composition and therefore the probe has been calibrated in the appropriate fluid for the transmit band of the EUT. The following table shows a comparison of the measured results for the worst-case channel of the EUT using both 835MHz and 900MHz E-field probe conversion numbers with the appropriate fluid parameters.

EUT Channel	Conducted Power (dBm)	Conversion Number (CF)	Conductivity S/m	SAR Value (mW/g)	SAR Delta Å
363	24.0	900MHz CF = 6.83	0.97	1.46	7.4%
363	24.0	835MHz CF = 6.91	0.90	1.36	

The measured results above indicate that when 900MHz E-field probe conversion factors, with the associated fluid electrical parameters, were used in place of the system manufacturer's recommended 835MHz conversion factors and fluid electrical parameters, that the SAR was overestimated by approximately 7%.

835MHz BRAIN TISSUE PARAMETERS			
Equivalent Tissue	Dielectric Constant ϵ_r	Conductivity s (mho/m)	r (Kg/m³)
835MHz Brain (Target)	41.5 ±5%	0.90 ±5%	1000
835MHz Brain (Measured: 11/19/01)	42.2 ±5%	0.91 ±5%	1000

EVALUATION PROCEDURES (Cont.)

Measured Fluid Electrical Parameters (11/19/01)

Frequency	e'	e''
800.000000 MHz	42.7130	19.8086
805.000000 MHz	42.6812	19.7834
810.000000 MHz	42.6120	19.7581
815.000000 MHz	42.5312	19.7257
820.000000 MHz	42.4601	19.6858
825.000000 MHz	42.3949	19.6822
830.000000 MHz	42.3343	19.6722
835.000000 MHz	42.2531	19.6419
840.000000 MHz	42.1787	19.6313
845.000000 MHz	42.0942	19.5820
850.000000 MHz	42.0592	19.5922
855.000000 MHz	42.0082	19.5447
860.000000 MHz	41.9474	19.5316
865.000000 MHz	41.8714	19.5334
870.000000 MHz	41.8330	19.5551
875.000000 MHz	41.7684	19.5539
880.000000 MHz	41.7262	19.5564
885.000000 MHz	41.6783	19.5708
890.000000 MHz	41.6414	19.5517
895.000000 MHz	41.6098	19.4813
900.000000 MHz	41.5391	19.4781
905.000000 MHz	41.4866	19.4498
910.000000 MHz	41.4445	19.4532
915.000000 MHz	41.4170	19.4375
920.000000 MHz	41.3492	19.4001
925.000000 MHz	41.2991	19.4016
930.000000 MHz	41.2358	19.3734
935.000000 MHz	41.1821	19.3426
940.000000 MHz	41.1199	19.3438
945.000000 MHz	41.0820	19.3279
950.000000 MHz	41.0014	19.3257
955.000000 MHz	40.9541	19.2753