

November 11, 2005

Federal Communications Commission
Equipment Approval Services
7435 Oakland Mills Road
Columbia, MD 21046
Attn: Mr. Steven Dayhoff

SUBJECT: Panasonic Corporation of North America
FCC ID: ACJ9TGCF-P21
731 Confirmation No.: TC906878
Correspondence Reference No.: 29938
Request for Tech. Info.: 11/11/2005

Dear Steven:

Transmitted herewith, on behalf of **Panasonic Corporation of North America** is an amendment provided in response to the request for technical information dated November 11, 2005.

1. The applicant requested a series of GSM Body SAR tests with different spacing to help with a future accessory design. The original application contains a body SAR test closer than 1.5 cm on channel 251. The applicant is aware of this issue and willing to accept the higher SAR value on the grant of authorization.
2. Please note that there was a typo on page 2 of the Re-Evaluated Data. The corrected page is attached.

We trust this information is sufficient to resolve FCC questions in this application. If you have any further questions, please do not hesitate to contact us.



Randy Ortanez
President

cc: Richard Mullen; Panasonic Corporation of North America