

September 24, 2002

RE: Universal Scientific Industrial Co., Ltd.
FCC ID: IXMCF114100

Dear Timothy:

After the review of your comments, we have made some response upon your advice; they are summarized as follows:

1. The testing utilities under the WINCE or Palm OS (hand-held status) have not been developed till now. That's why we can only tested with the Notebook via the CompactFlash-PCMCIA adapter, in the same way as the other cases granted before.
2. The driver bundled with the product is only for the use of the WINCE OS, also the manual will not have any issue instructing the user to use the card other than hand-held device. That's why we claim that the device not intended for the use of the statue other than hand-held.

Should you have any questions or more information is needed, please don't hesitate to ask us.
Thank you.

Sincerely yours,
Eric Wong
Project Engineer
Training Research Co Ltd.