AEGIS LABS, INC.

April 24, 2003

RE: Dell Computer Corporation

FCC ID: E2K24CLNS

Answers to the ATCB comments on the above referenced Application.

3. Please note that while computer peripheral and other class B devices may be tested to CISPR limits, this intentional radiator spurious emissions must meet the limits of 15.247 and 15.209, not CISPR 22. Please correct your report to reflect the proper limits for radiated spurious emissions. (See page 28 of the EMC report).

Refer to "Test Report – EMC (Rev. A, 04-24-03)".

4. Please note that the power levels between SAR and EMC reports cannot be greater than 5% (FCC OET Supplement C SAR evaluation checklist). The power reported in the SAR report is 17.8dBm (60mw) while the power in the EMC report is 16.75dBm (47mw). This is a 20% difference. Please remember that according to the FCC SAR checklist, when there is a less than 5% difference, the SAR report must be the higher. Please remember that each application MUST stand on its own merit and that assumptions cannot be made by a TCB. While the FCC may have given the SAR lab and/or the manufacturer verbal approval for this action to be taken, there is nothing in writing from the FCC attesting that this action is allowed. Please also remember that verbal statements made between manufacturers, labs and the FCC cannot be used by the TCB for approval processes. A TCB is limited in what it can and cannot do in this regard. You have

two options. You can retest the device for SAR or EMC or both using power levels within 5% in both the EMC and SAR report: alternately, you can provide written objective evidence from the FCC stating that such a large variation between SAR and EMC is allowed by the FCC. Again, please remember that each application MUST stand on its own merit and that each application must contain the appropriate exhibits.

Refer to "Power Attestation1, Power Attestation2 and SAR Conversation with FCC".

6. Graph 6 does not show the complete SAR area. **Please verify that there are no "hot spots" outside the area shown on graph 6.**

Refer to "SAR Conversation with FCC".