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May 19th, 2000.

FEDERAL COMMUNICATIONS COMMISSION: Attention: ERROL CHANG

Reference: NOKIA MOBILE PHONES INC. FCC ID: GMLNSW-4DX EA97098. Correspondence 13847 05/05/2000

Errol:

Please note that WILLIAM H. (BILL) GRAFF is no longer employed by us, nor is he allied with us as a Consultant. Any e-mail should be addressed ONLY to 'general@mflom.com and NO OTHER. Thank you.

In reply to your questions concerning the SAR review of this application:

1. SAR INFORMATION BY APPLICANT IS ATTACHED

According to NOKIA, who have referenced the FCC website, it shows muscle tissue permittivity higher than brain tissue permittivity, and conductivity lower than brain tissue. If SAR = E x E x sigma divided by permittivity is still valid, then would it not follow that a lower sigma and a higher permittivity would result in a lower SAR?

Conversely, a higher sigma and a lower permittivity would result in a higher SAR; or worst case, i.e. worst case using brain tissue liquid? Your comments please.

2. Separation distance: 13mm @ antenna side, 7 mm at bottom side.

3. See revised page of User Guide

4. Conducted power levels are for reference only. There is no external antenna. Correct power levels are shown.

5. Your suggested corrections are acceptable.

We trust the foregoing answers are acceptable to the Commission and that the Certificate will be issued A.S.A.P.

Thank you. MORTON FLOM, P. Eng. President, M.F.A. INC.