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American TCB

December 13, 2007

RE: FCC ID: VKM4052 Attention: Timothy Johnson

Please find our responses to your comments on this application below:

1) The FCC has been requiring all devices with USB connectors, regardless of whether they only charge or also have communications with external devices, to be considered PC peripherals. Even cellphones that only charge when connected via USB cable have been required to be considered as a PC peripheral. This would require either Certification or DoC'd as a PC peripheral. Currently exhibits do not support a DoC (i.e. label etc.). Note that the manual suggests a DoC may be applied, but labeling currently doesn't seem to support this. If Certified this would be a composite application and also subject to additional fees. Please clarify how this is being handled.

Response: The device was tested as a PC peripheral for the appropriate DoC approval. This is not included in this application.

2) Where the affects of having a USB cable attached investigated for the TX fundamental and spurious emissions? The test report documents "no cable", but it is uncertain if the affects with the cable were investigates. Please review.

Response: See revised test report and test configuration photograph.

3) If it is expected that the user may attach the device via USB to a computer or similar, then 15.207 would also still apply. Please review.

Response: The EUT does not receive its power via the USB cable. The power on the USB passes thru the EUT to the iPod. The EUT receives its power from the battery on the iPod.

4) It is uncertain why the peak value on page 29 and 30 is lower than the average value previously reported. It appears that maybe orientation was not investigated for spurious emissions. Note that spurious emissions do not necessarily radiated from the same point as the fundamental and therefore orientation for spurious is often different than the fundamental.

Response: The peak values shown in the plot are generated from an automated scan that does discrete antenna heights, 0.5 meter steps from 1 to 4 meters. The turntable was

rotated a full 360 degrees at each fixed height. In this case, the emission level at the fundamental maximized at a height that was not used during the automated scan.

The emission levels for the fundamental and the spurious emissions were independently maximized.

5) Kindly document the RBW and VBW settings for fundamental and spurious emissions tests.

Response: See the revised test report.

Regards,

Mark E. Hill

EMC Staff Engineer

Elliott Labs