



American Telecommunications Certification Body Inc.  
6731 Whittier Ave, McLean, VA 22101

December 7, 2007

RE: Creative Labs Inc..

FCC ID: IBA-MSEF0170R1

I have a few comments on this Application. Depending on your responses, kindly understand there may be additional comments.

1. Please indicate where "15.21 the information to user" was shown in the user manual.

Best regards,

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The items indicated above must be submitted before processing can continue on the above referenced application. Failure to provide the requested information may result in application termination. Correspondence should be considered part of the permanent submission and may be viewed from the Internet after a Grant of Equipment Authorization is issued.

Please do not respond to this correspondence using the email reply button. In order for your response to be processed expeditiously, you must submit your documents through the AmericanTCB.com website. Also, please note that partial responses increase processing time and should not be submitted.

Any questions about the content of this correspondence should be directed to the sender.