

March 27, 2007

Paul Nikolich, Chairman
IEEE 802 LMSC Executive Committee

Dear Paul:

I would like to take this opportunity to acknowledge the receipt of your letter of March 23, 2007 to the IEEE audit committee 2006 Chair, Ron Jensen, in response to his letter of January 30th 2006. We are pleased with the response from the LMSC and thank you for your prompt attention to the requests that were made.

We will review it with the full Audit Committee at the June meeting but anticipate that the entire committee will also be satisfied and we thank you again for your attention and quick response to the audit committee requests.

Sincerely yours,

Steven James Hillenius

Chair 2007 IEEE Audit Committee