

July 5, 2006

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

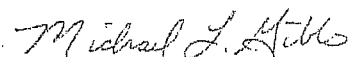
To Whom It May Concern:

This letter is to comply with Section 0.457(d)(2)(i) pertaining to confidential material. Oticon A/S would like the following documents regarding this submission for FCC ID: BRG-T21, IC: 1351B-T21 to be kept confidential.

1. All schematics
2. All block diagrams
3. All theories of operation
4. All Bills of Materials

The above material contains trade secrets or technical data, which would customarily be guarded from competitors. We do not want these documents to be accessible to the general public.

Sincerely,



Michael Gibbs
Regulatory Affairs & QMS Manager
Phonic Ear, Inc, sister affiliate to Oticon A/S