



Corporate Headquarters:

Phonic Ear Inc.
3880 Cypress Drive
Petaluma, CA 94954-7600
vox: 707-769-1110
800-227-0735
fax: 707-769-9624
www.phonicear.com

December 22, 2004

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. Phonic Ear, Inc. would like the following documents regarding this submission for US FCC ID: BRG560T074 and Canada RSS ID: IC:1351B-560T074 to be kept confidential.

1. Theory of Operation
2. Block Diagram
3. Schematic

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

a rare company

sound experience

bright future

proud craftsmanship

contagious enthusiasm

dedication

accessibility & support

convenience