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January 25, 2005

Federal Communications Commission
7435 Oakland Mills Road
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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 FCC ID: BRG560T216 and Canada RSS ID: IC: 135B-560T216 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,

Todd Bissey
Director of QA

a rare company

sound experience

bright future

proud craftsmanship

contagious enthusiasm

dedication

accessibility & support

convenience