

Date: December 07, 2007

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

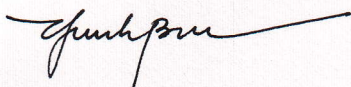
Gentlemen:

This letter is to comply with Section 0.457 and 0.459 pertaining to confidential material. CREATIVE LABS, INC. would like the following documents regarding this submission for FCC ID: IBAVNIVF0340 to be kept confidential.

1. *All schematics and block diagrams.*
2. *Theory of Operation.*

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,



Thinh Bui
Director, Corporate Compliance

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12/7/2007