

Audio-Technica U.S., Inc.

1221 Commerce Drive

Stow, OH 44224-1760

Phone: 330-686-2600

Fax: 330-688-3752

jagreen@atus.com

September 28, 2006

Federal Communications Commission (FCC)

7435 Oakland Mills Road

Columbia, MD 21046

Ref: FCC ID: JFZMTU101
Request for Confidentiality

Dear Sirs:

With regard to the referenced application, Audio Technica, is requesting confidentiality of certain sections of the accompanying documents.

The documents for which Audio Technica is requesting confidentiality are:

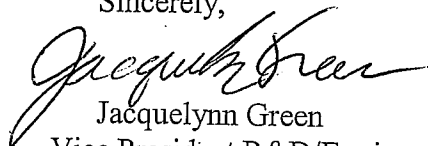
Schematic for MTU101 wireless transmitter
Block diagram for MTU101 wireless transmitter
Internal photographs for MTU101 wireless transmitter

The request for confidentiality regarding internal photographs is made because the physical layout determines the performance of the device. Our product will not be ready for launch for a number of months after FCC approval. We hope to keep this information confidential to prevent our competitors from having this level of detailed information prior to full product launch.

This request is made under the provisions of Section 0.457(d) of the Commission's Rules, and Section 552(b)(4) of the Freedom of Information Act.

The material for which confidentiality is requested falls within the scope of Section 552(b)(4) as trade secrets and includes material covered by Section 0.459 of the Commission's Rules.

Sincerely,



Jacquelynn Green
Vice President R&D/Engineering
Audio-Technica U.S., Inc.