

TOTO®

Toto USA, Inc.
5351 E. Jurupa St.
Ontario, CA 91761

September 18, 2008

Dear Examiner:

I am writing to avoid the possibility of an inadvertent disclosure of proprietary information.

The accompanying Form 731 is being filed with the commission on our behalf by Elliott Laboratories, Inc., a consulting and testing laboratory. Included as exhibits with the enclosed application are Block Diagrams, Schematics, and a detailed description of the Theory of Operation of the device.

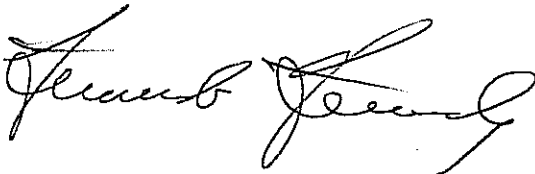
It is our intention to provide the commission with a full disclosure of our product so that its merits can be evaluated. Indeed, we are pleased to provide any further information that the commission might wish to see. It is not our intention, however, to make our proprietary process a matter of public record.

In view of the fact that the Block diagrams, Schematics, and associated Theory of Operation disclose the mechanism of our process, we ask that these portions (Block Diagrams, Schematics, and Theory of Operation) of our application be withheld from public inspection as provided under FCC section 0.459. These documents contain details of the proprietary operation of product. These details are not readily discernible - even to technically sophisticated individuals - from our hardware and constitute trade secrets.

We request therefore that these documents and this letter be segregated from the body of our evaluation report and withheld from public inspection.

Thank you for your attention. Please let the undersigned know if the Commission disagrees with our position or requires further justification.

Sincerely,



Fernando Fernandez
Sr. Engineering Manager