



16842 Von Kaman Avenue, Suite 200
Irvine, CA 92606
949-417-4590
Fax: 949-417-4591
www.ipmobilenetinc.com

January 23, 2004

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:

This letter is to comply with Section 0.457(d)(2) pertaining to confidential material. IPMobileNet, Inc. would like the following documents regarding this submission for FCC ID: M17-B32150-25 to be kept confidential.

1. All schematics related to the B32150-25 Base Station.

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,

Keith Cowan
President and Chief Executive Officer