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December 19, 2003

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-M32450-25 to be kept confidential.

1. All schematics related to the M32450-25 Mobile Radio.

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