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October 1, 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-M64800G-25 to be kept confidential.

1. All schematics related to the M64800G25 Mobile Radio.
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,

Keith Cowan  
President and Chief Executive Officer