

May 27, 2008

Federal Communications Commission

Re:

Applicant:

FCC ID O78SC580B

Smart Communications LTD

To Whom It May Concern:

Pursuant to Sections 0.457 and 0.459 of the Commission's Rules, our client, the grantee hereby request confidential treatment of information accompanying this application as outlined below:

Exhibits Description

Block Diagram
Schematic Diagram
Operational Description
Parts List
Parts List
Tune Up Procedures
Tune Up Procedures

File Name

O78SC-580A Block Diagram.pdf
O78SC-580A Schematic Diagram.pdf
Theory of Operation_O78SC-580A.pdf
Mechanical_Parts List_O78SC-580A.pdf
O78_SC580_Parts List.pdf
Alignment procedure_01.pdf
Component overlay O78_SC580.pdf

The above materials contain trade secrets and proprietary information not customarily released to the public. The public disclosure of these materials may be harmful to the applicant and provide unjustified benefits to its competitors.



Sincerely,

George Kishikawa