

SMART COMMUNICATION

May 27, 2008

Federal Communications Commission

Re:

FCC ID O78SC580B

Applicant:

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	File Name
Block Diagram	O78SC-580A Block Diagram.pdf
Schematic Diagram	O78SC-580A Schematic Diagram.pdf
Operational Description	Theory of Operation_O78SC-580A.pdf
Parts List	Mechanical_Parts List_O78SC-580A.pdf
Parts List	O78_SC580_Parts List.pdf
Tune Up Procedures	Alignment procedure_01.pdf
Tune Up Procedures	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