



NEPTUNE.

Neptune Technology Group Inc.

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

Date:

Gentlemen:

Neptune Technology Group Inc. respectfully requests confidentiality of certain materials provided with the submission of the E-Coder R900 under FCC ID: _____ in accordance with FCC Regulations 0.459. The confidentiality request applies to the schematic, BOM, system block diagram, antenna data, circuit board photographs and theory of operation contained in Exhibits _____. The E-Coder R900 has been developed at considerable effort and expense by Neptune Technology Group Inc. These items are considered as Trade Secrets and therefore public access to the proprietary material could possible result in duplication of equipment that could severely damage the company's business advantage.

appreciate your assistance in this matter.

Sincerely,

Name: W J BRENNAN Jr. Signature: [Signature]
Title: Mgr. New Product Date: 10/21/04