



January 23, 2006

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Dear Sir/Madam,

This letter is to comply with Section 0.457(d)(2)(i) pertaining to confidential material. Wacal Inc. would like the following documents regarding this submission for FCC ID: P3CSIM100 to be kept confidential.

1. SIM100_Schematics.doc
2. SIM100_Operation.doc
3. SIM100_Manual.doc

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,

Weiping Zheng, Ph.D.
Chief Technology Officer
Wacal Inc.

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