

CONFIDENTIALITY LETTER

Date: Marh 7, 2007

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

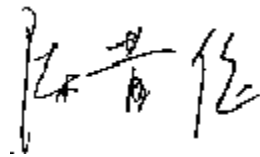
Gentlemen:

This letter is to comply with Section 0.457(d)(2)(i) and 0.459 pertaining to confidential material. Wacal Inc would like the following documents regarding this submission for FCC ID: P3CSIM200 to be kept confidential.

1. Schematic.PDF
2. Block Diagram.PDF
3. Operational Description.PDF
4. Parts List&Tune Up Info parts list.PDF
5. Parts List&Tune Up Info tuning procedure.PDF

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,

A handwritten signature in black ink, appearing to read 'Xilun Chen'.

Xilun Chen / Engineer