

Portable Music Player
AK240
2014-02-03

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:

This letter is to comply with Sections 0.457 and 0.459 pertaining to confidential material. IRIVER LIMITED. would like the following documents regarding this submission for FCC ID: QDMAK240 to be kept confidential.

1. Schematics
2. Part List

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,



Woo-Suk, Kim / Manager
IRIVER LIMITED.