



30/F, Times Square
500 Zhangyang Road
Shanghai 200122, P.R. China

Gentlemen:

This letter is to comply with Sections 0.457 and 0.459 pertaining to confidential material. We, T&A mobile phones would like the following documents regarding this submission for FCC ID: RAD028 to be kept confidential.

1. Document
 - a. Operational Descriptions
 - b. Block Diagram
 - c. Schematics
 - d. Tune-up/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,

T&A mobile phones

{Signed by Company Counsel or Company Officer}

David Lu

2006.1.6
