

IN WIN DEVELOPMENT INC.

NO. 57, LANE 350, NANSHANG RD., GUEISHAN HSIANG,
TAOYUAN HSIEN, 115, TAIWAN, R.O.C.

Confidentiality Request

FCC ID : SE506HAC2220

Product : FM Transmitter

Model : AC-2220

Pursuant to Sections 0.457 and 0.459 of the Commission's Rules, the Applicant hereby requests confidential treatment of information accompanying this Application as outlined below:

Schematics

Block Diagram

Operational Description

The above materials contain trade secrets and proprietary information not customarily released to the public. The public disclosure of these matters might be harmful to the Applicant and provide unjustified benefits to its competitors.

The Applicant understands that pursuant to Rule 0.457, disclosure of this Application and all accompanying documentation will not be made before the date of the Grant for this application.

Sincerely yours,

C. T. Lee

Jan. 23, 2006