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Gentlemen:

This letter is to comply with Section 0.457(d)(2)(i) and 0.459 pertaining to confidential material. We, BluebirdSoft Inc., would like the following documents regarding this submission for **FCC ID: SS4BIP100** to be kept confidential.

1. Block Diagram
2. Schematics
3. Parts List
4. Theory of operation

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,

Kyoung Jin Park
/Manager
/Bluebird Soft., Inc.