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September 28, 2007

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

**In re : COWON SYSTEMS, Inc.
FCC ID : SXV-COWON-Q5W
Request for Short-Term Confidentiality**

Gentlemen:

In accordance with 0.459 of CFR 47, **COWON SYSTEMS, Inc.** requests short-term Confidentiality of following sections of this application for a period of 45 days after grant is issued.

Test setup photos (File name: [SXV-COWON-Q5W] Test Photo.pdf)
External photos (File name: [SXV-COWON-Q5W] EXT Photo.pdf)
Internal photos (File name: [SXV-COWON-Q5W] INT Photo.pdf) , and
User's manual (File name: [SXV-COWON-Q5W] manual.pdf)

These documents contain detailed system and equipment descriptions and related information about the product, which **COWON SYSTEMS, Inc.** considers to be proprietary, confidential, and a custom design and otherwise, would not release to the general public. Since this design is a basis from which future technological products will evolve, **COWON SYSTEMS, Inc.** feels that this information would be of benefit to its competitors, and that the disclosure of the information in these documents would give our competitors an unfair advantage in the market.

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Sincerely,

Kim, Do-Yun
Manager