

COWON SYSTEMS, Inc.
6th FL. COWON TOWER, 689-3, Yeoksam-Dong, Gangnam-Gu, Seoul, 135-080, Korea

Date: November 15, 2010

Compliance Certification Services
Certification Division
47173 Benicia Street
Fremont, CA 94538, USA

RE: Request of Confidentiality for FCCID: SXV-D3

To Whom It may Concern:

Pursuant to Sections 0.457 and 0.459 of the Commission's Rules(CFR 47), and Section 552 (b) (4) of the Freedom of Information Act, **COWON SYSTEMS, Inc.** hereby requests confidentiality and treatment of certain information accompanying this application. The 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.

We are also hereby request Short-Term Confidentiality for 180 days after the grant as outlined in Public Notice DA 04-1705. This provision will give **COWON SYSTEMS, Inc.** temporary confidentiality of commercially sensitive information prior to product release.

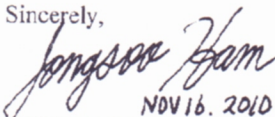
The requested permanent and Short-Term Confidential exhibits are listed as follows:

PERMANENT & SHORT-TERM CONFIDENTIAL LIST			
	Exhibit	Description	File name
PERMANENT	1	Block Diagram	Block Diagram_SXV-D3.pdf
	2	Operational Description	Operational Description_SXV-D3.pdf
	3	Schematics	Schematic_SXV-D3.pdf
	4	Part Lists	Part List_SXV-D3.pdf
SHORT-TERM	5	External Photos	Ext Photo_SXV-D3.pdf
	6	Internal Photos	Int Photo_SXV-D3.pdf
	7	Test-Setup Photos	Test Photo_SXV-D3.pdf
	8	Users Manual	User Manual_SXV-D3.pdf

Note: The pictures on the label location do not require any long term or short term confidentiality.

The Applicant understands that pursuant to Rule 0.457, disclosure of this application and all accompanying documentations, where applicable, will not be public before the date of the Grant for this application.

Sincerely,


NOV 16. 2010

Jongsoo, Ham
General Manager