

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:


This letter is to comply with Section 0.457(d)(2)(i) and 0.459 pertaining to confidential material. IBC-HEARTHWARE, INC would like the following documents regarding this submission for FCC ID: Y74HHPIDC to be kept confidential.

1. BLOCK DIAGRAM
2. SCHEMATICS

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,

IBC-HEARTHWARE Inc.


Jay S. Moon / President

Eung-Yul Cha 3/9/2011

Byung Choi 3/8/2011