

WAH SHING TOYS CO.,LTD

Attention:

Application Examiner

Re: Request for confidentiality

Applicant: WAH SHING TOYS CO.,LTD

FCC ID: COO316

To whom it may concern,

Permanent Confidentiality

Request is hereby submitted by WAH SHING TOYS CO.,LTD to withhold permanently from public review certain portions of the application for equipment certification for the referenced FCC identifiers. This request for confidentiality is made pursuant to 47 CFR 0.457(d) of the FCC Rules. In particular, the following sections of the application are to be kept permanently confidential:

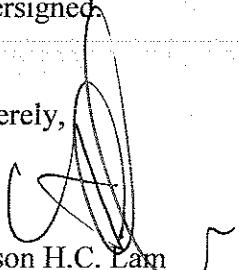
Schematics
 Detailed Block diagrams

Rationale for request for confidentiality:

WAH SHING TOYS CO.,LTD has invested considerable time and materials in research and development to produce the referenced product. [Permanent confidentiality: Disclosure of the permanently confidential portions of this application to competitors would not only give them significant competitive advantages in developing similar products, but would also disclose successful implementation of unpublished, leading edge technology developed by us.][Short term confidentiality: Disclosure of the short-term confidential portions of this application during the period of importation and/or distribution would reveal key aspects of proprietary technology to competitors and diminish the value of our investment in research and development.]

[For FCC certification; delete for TCB certification: The fee for confidentiality has been submitted along with the fee for certification.] If you have questions or need further information, please contact the undersigned.

Sincerely,


Jackson H.C. Lam
[QA/QC Manager]

WAH SHING TOYS CO.,LTD