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GARMIN CORP.

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December 17, 2004

Federal Communications Commission
Authorization and Evaluation Division

FCC ID.: SPO-00855

Confidentiality Request

Pursuant to Sections 0.457 and 0.459 of the Commission's Rules, the Applicant hereby requests confidential treatment of information accompanying this Application as outlined below:

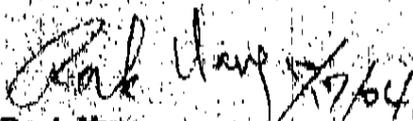
1. Block Diagram
2. Circuit Diagram
3. Operational Description

The above 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.

The Applicant understands that pursuant to Rule 0.457, disclosure of this Application and all accompanying documentation will not be made before the date of the Grant for this application.

Sincerely,

Signature



Name/Title: Rock Yang

Applicant: GARMIN CORP.

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