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October 22, 2007

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:

This letter is to comply with Section 0.457 and 0.459 pertaining to confidential material. Anchor Audio, Inc. would like the following documents regarding this submission for FCC ID: J8ZWM-900 to be kept confidential.

1. All schematics including schematics in file "Anchor Audio WM-900 WingMAN Schematics.pdf"
2. Technical information disclosed in file "Technical Description – Anchor Audio J8ZWM-900".

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,

Tony Morgan
VP of Quality