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October 1, 2002

American Telecommunications Certification Body, Inc.
6731 Whittier Avenue
Suite C110
McLean, VA 22101

RE: Certification Application
FCC ID: QBKETD-2740

Please be advised that the following information is to be held confidential and behalf of CowTek, Inc. We have applied for patents on the unit and as of today they have not been issued:

- Wake-up circuit
- Operation algorithm

The application contains technical information, which CowTek, Inc. deems to be trade secrets and proprietary. If made public, the information might be used to the disadvantage of the applicant in the market place.

Thank you for your attention to this matter.

Sincerely,

Gary F. Marsh
President