



b2WIN Corporation
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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. We, b2WIN Corporation, would like the following documents regarding this submission for FCC ID: U2UDB830 to be kept confidential.

1. Schematics
2. Parts List
3. Block Diagram
4. Theory of operation

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,

b2WIN Corporation

A handwritten signature in blue ink, appearing to read 'S.H. Choi', written over a horizontal line.

CEO / S.H. Choi

S. H. Choi / CEO