IATEC LIMITED 5 F, No. 23, Long Jiang Rd., 104, Taipei, Taiwan, R.O.C.

FCC ID: UN2-WLH311

Device Name: 2.4G 5.1_stereo Wireless Headphone

Model No.: WLHL-311/WLHY-311

Date:11/17/2006

Federal Communications Commission

Dear Sir:

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

Schematics Block Diagram Operational Descriptions

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.

By: Alex Pen (Signature) By: Alex Pen (Printed)

Title : Manager, Application Dept.

Applicant: IATEC LIMITED

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