

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, S.M Development, would like the following documents regarding this submission for FCC ID: WU2SMRS0211 to be kept confidential.

1. Schematics
2. Parts List
3. Operating description and Block diagram

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,



Jong-Seok Kim
/President
/S.M Development Co., Ltd.