

Smart Networks Limited

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Date: June 8, 2006

Federal Communications Commission
Authorization and Evaluation Division
Equipment Authorization Branch
7435 Oakland Mills Road, Columbia, MD 21046, U.S.A.

Subject: Request for Confidentiality

FCC ID: UDTSP-120

Company: Smart Networks Limited

EUT Type: Tri-Mode GSM Phone (GSM850/DCS1800/GSM1900)

Part 22/ 24 Certification

Gentlemen:

In accordance with 0.459 of CFR 47, Smart Networks Limited hereby requests confidentiality of the Block Diagrams attachment, Schematic Diagrams attachment, Operational Description attachment, and Part List/Tune-Up Procedure attachment for the above-referenced Certification application.

These documents contain detailed system and equipment description and related information about the product which Smart Networks Limited considers to be proprietary, confidential, and a custom design and, otherwise, would not release to the general public. Since this design is a basis from which future technological products will evolve, Smart Networks Limited feels this information would be of benefit to its competitors, and that the disclosure of the information in these documents would give our competitors an unfair advantage in the market.

Sincerely Yours,

For



Mr. SY Kim - Vice President
Smart Networks Limited