

CONFIDENTIALITY FORM

Company name: ImCoSys Ltd.

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Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:

This letter is to comply with Sections 0.457 and 0.459 pertaining to confidential material. We, ImCoSys Ltd. Would like the following documents regarding this submission for FCC ID: UIH I-SM1 to be kept confidential.

1. Document
 - a. Operational Descriptions
 - b. Block Diagram
 - c. Schematics
 - d. Tune-up/Part List

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,



ImCoSys Ltd.

{Signed by Company Counsel or Company Officer}

25 Aug 2006