

ACBEL POLYTECH INC.

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December 06, 2006

Federal Communications Commission Equipment Authorization Branch 7435 Oakland Mills Road Columbia, MD 21046

In re: ACBEL POLYTECH INC. FCC ID: USNCWF-1X800AA Request for Confidentiality

Gentlemen:

Pursuant to Sections 0.457 and 0.459 of the Commission's Rules, we hereby request confidential treatment of information accompanying this application as outlined below:

Schematics (File name: [USNCWF-1X800AA] SCH.pdf), Parts list(File name: [USNCWF-1X800AA] PL.pdf), Block diagram (File name: [USNCWF-1X800AA] BLK.pdf)

and Operational description (File name: [USNCWF-1X800AA] Op Description.pdf).

The above materials contain trade secrets and proprietary information not customarily released to the public. The public disclosure of these materials may be harmful to the applicant and provide unjustified benefits to its competitors. The applicant understands that pursuant to Section 0.457 of the Rules, disclosure of this application and all accompanying documentation will not be made before the date of the Grant for this application.

Sincerely,

Hsin-Ming, Feng