Acoustic Arc International Itd. 802 Causeway Bay Comm, Building, 1-5 Sugar Street

To: Telefication B.V.

Attn: Dept. FCC TCB
Edisonstraat 12A
6902 PK ZEVENAAR

The Netherlands

Subject: Request for non-disclosure (FCC ID: VHC-AAI-BT071R-00)

Reference number: AA001 Headphone

Date: Aug 30, 2007

Dear FCC TCB,

Pursuant to 47 CFR Section 0.459(a) & (b), **Acoustic Arc International Itd.** hereby requests non-disclosure and confidential treatment of the following materials submitted in support of FCC certification application for

FCC ID: VHC-AAI-BT071R-00

- a. Schematic diagrams
- b. Operational description
- c. Block diagram

Above materials contain secrets, proprietary and technical information, which would customarily be guarded from competitors under 47 CFR, section 0.457(d)(2). Disclosure or publication or any portion of this company confidential material to other parties could cause substantial competitive harm and provide unjustified benefits for competitors.

Acoustic Arc International Itd. understands that pursuant to 47 CFR section 0.457(d)(1)(ii) disclosure of the applicant and all accompanying documentation will not be made before the date of the grant.

Signature: ______
Name: George Chan

Declaration of Authorization

We

Name: Acoustic Arc International Itd.

Address: 802 Causeway Bay Comm, Building, 1-5 Sugar Street

City: Hong Kong Country: China

Declare that:

Name: Neutron Engineering, Inc.

Address: B1, No. 37, Lane 365, YangGuang St., NeiHu District 114,

City: Taipei

Country: Taiwan

is authorized to apply for Certification of the following product(s):

Product description: Bluetooth Headphone

Type designation: **AA001 Headphone**Trademark: **THE SHARPER IMAGE**

on our behalf.

Date: Aug 30, 2007

City: Taipei

Signature:

Name: George Chan