



COWON Tower, 689-3, Yeoksam-dong, Gangnam-gu, Seoul 135-080, Korea

Tel. +82-2-6900-0102 Fax +82-2-6900-0022

September 28, 2007

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

In re : COWON SYSTEMS, Inc.
FCC ID : SXV-COWON-Q5W
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: [SXV-COWON-Q5W] SCH.pdf),

Parts list (File name: [SXV-COWON-Q5W] PL.pdf),

Block diagram (File name: [SXV-COWON-Q5W] BLK.pdf),

and Operational description (File name: [SXV-COWON-Q5W] OpDes-1.pdf and [SXV-COWON-Q5W] OpDes-2.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,

Kim, Do-Yun
Manager