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Date: 9/25/07

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046

Gentlemen:

This letter is to comply with Section 0.457 and 0.459 pertaining to confidential material. **Masimo Corporation** would like the following documents regarding this submission for FCC ID: {VKF-RAD87} (and IC: 7362A-RAD87) to be kept confidential.

1. *all schematic*
2. *all block diagrams*
3. *all circuit board design or operational information*
4. *all hardware and software designs, plans or requirements*

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,

(ANAND SAMPATI)

confidentiality form
9/25/2007