Thomas N. Cokenias
 EMC & Radio Approvals

 Test & Consulting Services for Commercial, Military, International Compliance

 P.O. Box 1086

 El Granada, CA 94018

Compliance Certification Services 561 F Monterey Road Morgan Hill CA 95037 Date: September 8, 2004

Attention: Mike Kuo

Re: Multiple list application for Sonos, Inc. New FCC ID: SBVZP000 (Sonos ZonePlayer) Original FCC ID: E2XSWL-2700M (Samsung) Date of Original Grant:

Dear Mike,

Attached please find external photographs and FCC ID label for the SBVZP000.

This product is identical to the previously granted E2XSWL-2700M.

Differences: New ID and grantee only.

If you have questions or need further information, please let me know.

Sincerely,

Yn Loken

T.N. Cokenias Agent for Sonos, Inc.