Skullcandy Inc.

To: SGS North America Inc.

620 Old Peachtree Road

SUITE 100

Suwanee, Georgia United States

Regarding: Confidentiality Request regarding application for FCC ID:Y22-S2GTW

LONG TERM CONFIDENTIALITY

Pursuant to 47 CFR Section 0.459 and 0.457 of the commission's rules, the applicant hereby request confidential treatment of the documents listed below, associated with the certification application referenced above.

Schematic(s)
Block Diagrams
Operational Descriptions
Tune up procedure

The documents above contain proprietary information not released to the public. Public disclosure of this information may prove harmful to the business of the applicant.

SHORT TERM CONFIDENTIALITY

Additionally, the applicant requests the following documents be held confidential until the device is marketed or 180 days from the grant date, whichever is less. If the device is marketed within aforementioned 180 days of the Grant Date, the applicant will notify the TCB per FCC KDB 726920 D01 Confidentiality Request Procedures.

External Photos Internal Photos Test Setup Photos User manual(s)

Telephone:

435-729-2458

Sincerely

By:

(Signature)

Title:

Global Legal Compliance Manager

On behalf of:

Skullcandy Inc.

(Company Name)