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-S2BPW

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)

Sincerely

Tom Brace

By:

the A-

(Signature)

(Print name)

Title:	Global Legal Compliance Manager
On behalf of:	Skullcandy Inc. (Company Name)
Telephone:	435-729-2458