RECOTON CORPORATION FCC ID : CLVAW791 JOB : 1080A EXHIBIT # : 14

Recoton Corporation 2950 Lake Emma Rd Lake Mary, Fl 32714 November 5,2001

Kenneth Nichols, Chief, Laboratory Division Office of Engineering and Technology Federal Communications Commission Columbia, MD 21046

Reference: CLVAW791

Dear Mr. Nichols:

Pursuant to Section 0.459 and 0.457(d)(ii), we are requesting that certain portions of this application be withheld from public inspection for 2 years. The materials to which this request applies have been separated physically and marked "CONFIDENTIAL, NOT FOR PUBLIC INSPECTION". These materials consist of: Schematics, Theory of operation, Block diagrams, Tuning Procedure. They contain trade secrets which are privileged, and for which patent protection has yet to be secured. Disclosure of these materials would do substantial harm to Recoton's future business, and would deprive the public of a source of Magnetic Technology wireless audio devices. The material is not available to the public, and has been disclosed to third parties only pursuant to non-disclosure agreements of the type usually used in our industry. Protection for 2 years is required until the patent application can be files and processed.

Please contact Jorgen Andersen, Chief Engineer at 407 833 1582 if there are any questions regarding this request.

Regards,

Jorgen Andersen, Chief Engineer