



Date: 11 Jan, 2011

To: Federal Communications Commission,
Authorization & Evaluation Division,
7435 Oakland Mills Road,
Columbia, MD 21046

We, the undersigned hereby declare, that the following radio equipment:

Applicant : Skullcandy
Address : 1441 W. Ute Blvd. Suite 250, Park City, UT 84098
FCC ID : Y22GC614791
Freq Range : 2402 - 2480 MHz

is electrically equal to the original equipment:

Applicant : Fujikon Industrial Co., Ltd.
Address : 16/F., Tower 1, Grand Central Plaza, 138 Shatin Rural
Committee Road
FCC ID : TTC-BT-0300
Date of Grant : 12/20/2010
Freq Range : 2402 - 2480 MHz

Except the applicant's change, the EUT are electronically identical to the original equipment and that the original test results continue to be representative of and applicable to it.

Thank you for your attention to this matter.

Yours Sincerely,

A handwritten signature in cursive script, appearing to read "Jamie Oman", is written over the typed name.

Jamie Oman