

Label placement

To
Federal Communication Commission
Equipment Authorization Branch 7
435 Oakland Mills Road
Columbia, MID 21046

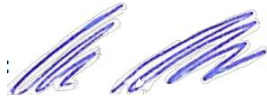
For the following product,
Model Name, Number: SMOKIN' BUDS 360, S2SPW
FCC ID: Y22-S2SPW

The FCC ID is not affixed on the product itself but described in the product user manual and the product package/case due to below reasons.

Reasons: the earphone is too small.

Print Name: Adam Ainbinder

Title: Chief Financial Officer



Signature:

On behalf of Company: Skullcandy Inc.

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