

SonIQCast)))

SonIQCast, LLC
4400 Baker Road
Minnetonka, MN 55343
Fax 952-974-8259

December 22, 2003

TCB
TÜV America Inc
10040 Mesa Rim Road
San Diego CA 92121

We, SonIQCast, LLC [4400 Baker Road, Minnetonka, MN 55343], hereby authorize TÜV America Inc - Product Service [1775 Old Highway 8, Suite 104, New Brighton MN 55112-1891] to act as our agent in all matters relating to applications for equipment authorization of the SonIQCast Aireo audio player, including the signing of all documents relating to these matters. I further certify that the applicant nor any party to the application is subject to a denial of Federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. Section 862.

This authorization expires on **12/1/2004**.

Sincerely,



Kurt R. Thielen
Chief Executive Officer
952-932-3139
952-974-8259 fax
kurt_thielen@soniqcast.com

SoniqCast)))

SoniqCast, LLC
4400 Baker Road
Minnetonka, MN 55343
Fax 952-974-8259

December 29, 2003

TCB
TÜV America Inc
10040 Mesa Rim Road
San Diego CA 92121

Re: Request of Confidentiality

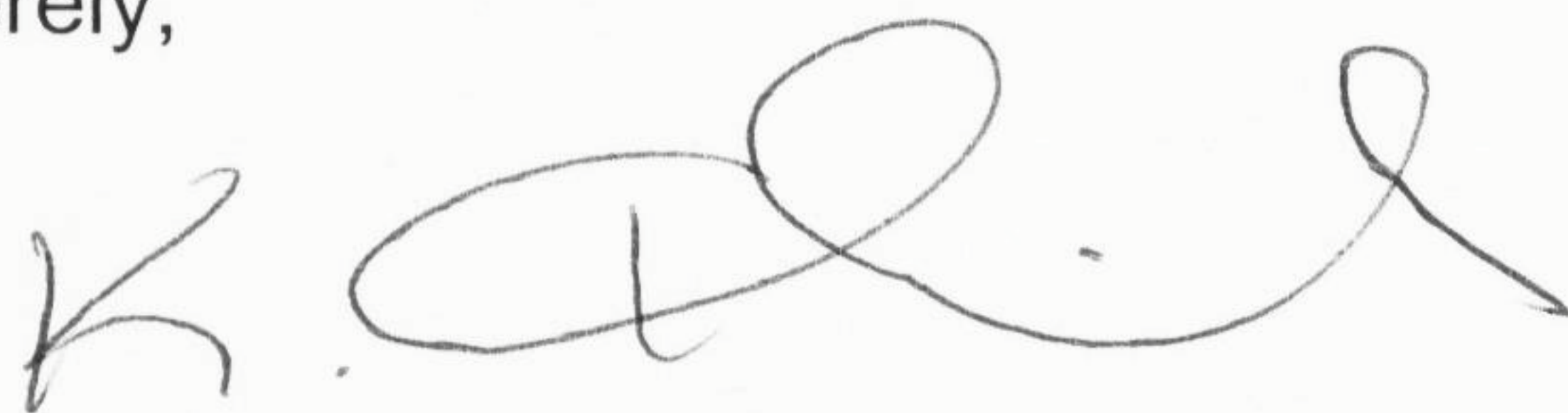
Pursuant to Sections 0.457(d)(1)(ii) and 0.459 of the Commission's Rules, the Applicant hereby requests confidential treatment of information accompanying as outlined below:

- Schematics
- Detailed Block Diagram

The above materials contain trade secrets and proprietary information not customarily released to the public. The public disclosure of these matters might be harmful to the Applicant and provide unjustified benefits to its competitors.

The Applicant understands that pursuant to Rule 0.457(d)(1)(ii), disclosure of this Application and all accompanying documentation will not be made before the date of the Grant for this Application.

Sincerely,



Kurt R. Thielen
President and Chief Operating Officer
952-932-3139
952-974-8259 fax
kurt_thielen@soniqcast.com