

January 18, 2010

Federal Communications Commission
Authorization and Evaluation Division

Ref: FCC ID: X4USPC Cover Letter

Attached please find the following attachments for equipment authorization:

1. Form 731
2. ID Label Location, Info
3. External Photos
4. Internal Photos
5. Block diagram
6. Schematics
7. Test Report including test setup photos
8. User's Manual
9. Operational Description
10. Test Result Summary

Best Regards,



Barak Dar
SoundGate, Inc.
5730 Dumas Ave.
Minnetonka, MN 55345

Tel: 952-906-0015
barak@soundgatehearing.com