In this paper we introduce a methodology of semio-acoustics to get information on how human listeners associate meaning to acoustic-auditory events. We concentrate on identifying cues in the auditory stream listeners base the association of meaning on as well on modelling major characteristics of the reference system of meaning. The methodology we use is closely related to structuralism, an approach that has its origins in semiotics. In principle, structuralism differentiates between creating functions, carrying functions and changing functions of systems of meaning. We concentrate on carrying and changing functions here using the following procedure: a sign-carrier (in our case an acoustic-auditory event the association of meaning is based on) is decomposed into sub-units. By a minimal pair analysis we investigate carrying and changing functions of acoustic-auditory features with regard to the associated meaning. We will introduce the methodology used and discuss first results of a pilot study.