



Richard Mullen, Group Manager
Product Safety and Compliance Division

Declaration of Authorization for Neutron Engineering, Inc.

March 5, 2014
PSCNA-14-F04

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia MD 21046-1609

Re: Original Certification Approval for SIP Phone with Corded Handset :
Panasonic SIP Phone, Model KX-UTG300(xx) under FCC ID: ACJ-KX-UTG300

To Whom It May Concern:

We: Panasonic Corporation of North America
Address: Two Riverfront Plaza, 9th Floor
City: Newark
State: New Jersey
Zip Code: 07102-5490
Country: United States

Declare that:

Name
Representative of Agent: Ms. Cathy Wang
Agent Company /Name: Neutron Engineering, Inc.
Address: No.3 Jinshagang 1st Road, Shixia, Dalang Town
City: Dong Guan
Country: China

is authorized to apply for Certification of the following product(s), including signing of FCC Form 731:

Product Description: SIP Phone with Corded Handset and Bluetooth Transmitter
Trademark: Panasonic
Model: KX-UTG300(xx)

on our behalf.

Sincerely,

Richard Mullen

Richard Mullen
Group Manager
Panasonic Corporation of North America
Product Safety & Compliance Division