

MATSUSHITA HOME APPLIANCE COMPANY,
MICROWAVE TECHNICAL LABORATORY

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MAC

December 14, 2004

Federal Communications Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD. 21046

SUBJECT: FILING FOR CERTIFICATION GRANTEE CODE ACL.

We are sending application for models with FCC Identifier ACLAP7G81. These Microwave Ovens are to be approved under the regulations in effect for devices to be manufactured after July 11, 2005.

In the submission you will find exhibits for measurements taken in both Radiated and Line Conducted modes. As permitted by FCC rules, these measurements were taken by separate labs. Each of these labs are registered and have submitted documents which are on file with the FCC. Efforts are currently under way to have all measurements taken by the same lab, in the future. For a quick reference to all of the exhibits submitted, please reference the Application Index and Summary.

If there are any questions pertaining to this application, please contact me.

Sincerely,

Jim Kingsley
Senior Engineer, Product Safety Regulations Dept.

Cc: S. Yamashita