

PANASONIC HOME APPLIANCE COMPANY of AMERICA,
MICROWAVE TECHNICAL LABORATORY

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PHAA

June 1, 2006

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

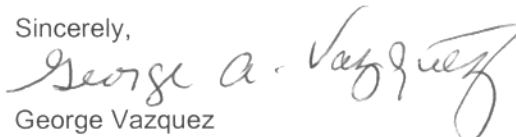
SUBJECT: FILING FOR CERTIFICATION GRANTEE CODE ACL.

We are sending application for models with FCC Identifier ACLAP7M71. These Microwave Ovens are to be approved under the regulations for part 18, in effect for devices to be manufactured after July 4, 2006.

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 a registered lab. The lab has submitted documents which are on file with the FCC. 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,



George Vazquez
Engineer, Codes & Safety

Cc: S. Yamashita