

Letter of Attorney

January 5, 2012
AVSG-11-F003

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

To Whom It May Concern:

Panasonic Corporation of North America hereby authorizes TUV SUD PSB Pte Ltd to act as our testing facility, FCC agent and TCB for our Certification application for a one year period from the date of this letter. This Home Theater Audio System, Main unit has built-in 2.4GHz Bluetooth Transmitter, which is in compliance with FCC Part 15C, Section 15.247; and 5GHz U-NII Transmitter, which is in compliance with FCC Part 15E, Section 15.401.

Product Name: Home Theater Audio System
Main Unit Models SU-HTB350 and SU-HTB550

FCC ID: ACJ-11AT1201

Product Specification: 2.4GHz Bluetooth Transmitter / 2402~2480 MHz
5 GHz U-NII Transmitter / 5180~5240 MHz and 5745~5825 MHz

Applicant & Grantee: Panasonic Corporation of North America
One Panasonic Way, Secaucus, NJ 07094

FRN Number: 0003762242

Responsible Factory: Panasonic AVC Networks Singapore Pte Ltd
202 Bedok South Avenue 1
Singapore 469332

We certify that we are not subject to denial of federal benefits that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, U.S.C. 862. Further, no party, as defined in 47 CFR 1.2002 (b) to the application is subject to denial of federal benefits, that includes FCC benefits.

Thank you for your attention to this matter.

Sincerely,

Richard Mullen

Richard Mullen
Group Manager
Product Safety & Compliance Division

Cc: Irene Tan / PAVCSG (Panasonic AVC Networks Singapore Pte Ltd.)