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Date: 4 September 2009

Federal Communication Commission
Equipment Authorization Division, Application Processing Branch
7435 Oakland Mills Road
Columbia, MD 21048

Declaration on Electrically Identical Models

TO WHOM IT MAY CONCERN

We, Panasonic Communications Co., Ltd., declare on our sole responsibility that the new model KX-TGP550 with FCC ID: ACJ96NKX-TGP550 is identical in hardware and software to the certified model KX-TGP500 under FCC ID: ACJ96NKX-TGP500

The only differences between the new model and the original model are:

- Model KX-TGP500 is equipped with one LAN port. Model KX-TGP550 is equipped with two LAN ports.
- Model KX-TGP500 is equipped with no handset. Model KX-TGP550 is equipped with a handset.
- Model KX-TGP550 is equipped with alternate antennas.
- Model KX-TGP550 is equipped with alternate cabinet.

We confirm that above differences are not relevant for any RF behaviour subject except for Antenna Gain to regulatory items. Additional Antenna Gain measurements on representative configurations have been performed to justify.

Therefore all test reports remains applicable.

If you have any questions, please feel free to contact us at the address shown below

Sincerely,

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