MATSUSHITA HOME APPLIANCE COMPANY, MICROWAVE TECHNICAL LABORATORY

1711 N . RANDALL ROAD, E-Zip:E-2J-16 ELGIN, IL 60123-7847

Direct Dial Line: (847)468-5946

Fax.: (847)468-5963

MAC

October 23, 2003

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 under FCC Identifier ACLAP6K51.

The application is filed with data for two magnetron types: 2M261-M32 manufactured by Matsushita, and OM75P1 (21), manufactured by Samsung. The data for each of the magnetrons was taken by separate approved testing laboratories.

In the submission you will find the Application Index and Summary which includes reference to both magnetrons and also includes radiated data taken for each of the magnetrons. Photos of both magnetrons appear in the exhibit for Internal Photos

In the exhibits for Test Report, Set-up and Configuration, Equipment List and Calib., and Product Test Data you will find separate submissions for each of the Matsushita and Samsung magnetrons.

Please use this letter as a reference when viewing exhibits for this application. If there are any questions, please contact me.

Sincerely,

Jim Kingsley Senior Engineer, Product Safety Regulations Dept.

Cc: S. Yamashita