MATSUSHITA HOME APPLIANCE COMPANY, MICROWAVE TECHNICAL LABORATORY

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May 3, 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 under FCC Identifier ACLAP6R61. These Microwave Ovens are to be approved under the regulations currently in effect for devices certified before July 12, 2004. If these models will be produced beyond July 11, 2005 they will be re-submitted at the appropriate time, for approval to the new regulations. Please handle this application accordingly.

The application is filed with data for two magnetron types: 2M211 manufactured by Matsushita, and OM52S, manufactured by Samsung. The data for each of the magnetrons was taken by the same approved testing laboratory.

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, 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