



Richard Mullen, Group Manager  
Product Safety and Compliance Division

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Declaration of Authorization for Neutron Engineering, Inc.

March 5, 2014  
PSCNA-14-F04

Federal Communications Commission  
Authorization and Evaluation Division  
7435 Oakland Mills Road  
Columbia MD 21046-1609

Re: Original Certification Approval for SIP Phone with Corded Handset :  
Panasonic SIP Phone, Model KX-UTG300(xx) under FCC ID: ACJ-KX-UTG300

To Whom It May Concern:

We: Panasonic Corporation of North America  
Address: Two Riverfront Plaza, 9th Floor  
City: Newark  
State: New Jersey  
Zip Code: 07102-5490  
Country: United States

Declare that:

Name  
Representative of Agent: Ms. Cathy Wang  
Agent Company /Name: Neutron Engineering, Inc.  
Address: No.3 Jinshagang 1st Road, Shixia, Dalang Town  
City: Dong Guan  
Country: China

is authorized to apply for Certification of the following product(s),including signing of FCC Form 731:

Product Description: SIP Phone with Corded Handset and Bluetooth Transmitter  
Trademark: Panasonic  
Model: KX-UTG300(xx)

on our behalf.

Sincerely,

*Richard Mullen*

Richard Mullen  
Group Manager  
Panasonic Corporation of North America  
Product Safety & Compliance Division