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Declaration of Authorization for Neutron Engineering, Inc.

March 3, 2014  
AVG-14-U008

Re: Original Certification for Wi-Fi Modular, Model WN4506A-P5 used within  
Panasonic Wireless Speaker System, Model SC-ALL8 under FCC ID: ACJ-SC-ALL8

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: Wireless Speaker System  
Trademark: Panasonic  
Model: SC-ALL8

on our behalf.

Sincerely,

*Richard Mullen*

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