

Date: November 16, 2004
Control No: PCTP-04-F010

Federal Communications Commission
7435 Oakland Mills Road
Columbia, MD 21046 USA

Attn: Steven Dayhoff / FCC Application Processing Branch

FCC ID: ACJ96NKX-TG5438
Applicant: Matsushita Electric Industrial Co., Ltd.
CFN: 28037
731 Confirm: EA148569

Dear Mr. Dayhoff,

Please note response to your 3 comments issued on November 15, 2004.

1) Per 2.1033(b)(7) please submit handset internal photos showing placement in chassis and including antenna connection

Answer: Today we uploaded additional photographs of original handset models KX-TGA548 and KX-TGA549; and similarity models KX-TGA541, KX-TGA542, KX-TGA546, KX-TGA550 and KX-TGA551. All seven handsets have the same copper-foil antenna on the printed circuit board and its dummy antenna is only for lighting-up purpose for ringer and message and does not emit any radio signal.

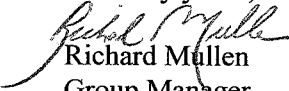
2) As we understand this filing is intended to apply to several similar handset models. Please explain/confirm this, and submit internal mechanical info (e.g., PCB and antenna placement, cross-section, and spacings within housing) to support how SAR results apply for evaluation of other models.

Answer: Today we uploaded amended Description of Differences for all base units and handset units. All seven handset units have the same RF unit and foil antenna with identical RF characteristics. The provided SAR test report was performed on original handset model KX-TDA548, which has the same construction spacings as KX-TGA549. The spacing between the foil antenna and ear-surface for models KX-TGA548 and KX-TGA549 is 12.06 mm, while the other similarity models have 11.69 mm spacing. The spacing between foil antenna and belt-clip surface for models KX-TGA548/KX-TGA549 is 30.65 mm, while the other similarity models have 30.52 mm spacing. As the provided SAR test results are very low (i.e. 0.15 W/Kg for head and 0.26 W/Kg for body); and future to be added five similarity models have very slight reduced spacing, we believe the existing provided SAR test report can act as representative for all seven handset units.

3) Please submit EMC test report and test setup photos.

Answer: Today we uploaded the Part 15C Test Report and Test Setup Photos, which were inadvertently not uploaded during the initial filing.

Sincerely yours,


Richard Mullen
Group Manager