

Date: October 19, 2005  
Control No: PCTP-05-F013

Attn: Diane Poole / FCC Equipment Authorization Branch  
Applicant: Panasonic Corporation of North America  
FCC ID: ACJ96NKX-TH102  
CRN: 29584  
731 Confirm No: EA289114  
Product Type: 2.4 GHz Cordless Telephone System

This is in response to the subject Correspondence Reference Number 29584 issued on September 15, 2005.

UL Apex, who performed the SAR Test Report, explained the following regarding how the signal timing and crest factor for SAR was determined.

The tests were measured in the maximum packet size.

Ratio of packet time

ON time : OFF time = 5 : 1

Crest factor formula ;

$(ON+OFF) / ON$

= 6/5

= 1.2

Also, attached, find updated User Manual for subject system containing Base Unit, Model KX-TH102 and Handset Unit, Model KX-THA11, which will be sold together and marketed under the same FCC ID: ACJ96NKX-TH102.

Please advise if you should have any other questions or comments. Thank you for your attention in this matter.

Sincerely yours,

*Richard Mullen*

Richard Mullen  
Group Manager