



November 17, 2011

UL Japan, Inc.
4383-326 Asama-cho, Ise-shi, Mie 516-0021 Japan

FCC ID: ACJ96NKX-UT248

To whom it may concern,

We, UL Japan, Inc, hereby declare that SIP Phone, model: KX-UT248 (FCC ID: ACJ96NKX-UT248) of Panasonic System Networks Co., Ltd. is exempt from RF exposure SAR evaluation as its output power meets the exclusion limits stated in FCC Part 2 § 2.1093 and FCC radio frequency (RF) Exposure Guidelines in Supplement C to OET65.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads 'T. Hatakeda'.

Takahiro Hatakeda
Leader of Head Office EMC Lab.
WiSE Japan
UL Verification Service
UL Japan, Inc.