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February 4, 2005

Federal Communications Commission

7435 Oakland Mills Road
Columbia, MD 21046
USA

SUBJECT: Application for acceptance of Class II Permissive Changes of Certified Radio under FCC 47 CFR, Parts 2 and 80, Licensed Non-Broadcast Transmitter operating in the Frequency Band 156.025-157.425 MHz

Applicant: ICOM Incorporated
Product: VHF Marine Transceiver
Model: IC-M32
FCC ID: AFJ269100

Dear Sir/Madam,

As appointed agent for **ICOM Incorporated**, we would like to submit the following application for equipment authorization under Class II Permissive Changes. Please review all files uploaded to FCC electronic filing site for detailed information.

The main purpose for re-filing is to update approval to allow the use of a new battery pack (M/N: BP-242). In order to accommodate this implementation, the device was re-tested for SAR compliance (please refer to SAR Test Report for further details).

If you have any queries, please do not hesitate to contact us.

Yours truly,

Tri Minh Luu, P. Eng.,
V.P., Engineering

TML/AD

Encl.