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March 2, 2005

AmericanTCB, Inc.
6731 Whittier Avenue, Suite C110
McLean, VA 22101

**Subject: Equipment Authorization Application under FCC 47 CFR, Parts 2 and 80
Operating in the Frequency Band 156.025-157.425 MHz.**

Applicant: ICOM Incorporated
Product: VHF Marine Transceiver
Model: IC-M422
FCC ID: AFJ285200

Dear Sir/Madam,

As appointed agent for **ICOM Incorporated**, we would like to submit the application to Federal Communications Commission for certification of the above product. Please review all files uploaded to AmericanTCB electronic filing site.

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

Yours truly,

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

TML/DH