



**Ultratech's
Accreditations:**



November 21, 2006

American Telecommunications Certification Body, Inc.

6731 Whittier Avenue
Suite C110
McLean, VA 22101
USA

Subject: Equipment Authorization under FCC 47 CFR, Parts 2, 80 (Marine in 156.050-157.425 MHz Band) - Non-Broadcast Radio Transceivers.

Applicant: ICOM Incorporated
Product: VHF Marine Transceiver
Model: IC-M304
FCC ID: AFJ298900

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 ATCB upload site.

If you have any queries, please do not hesitate to contact us by our TOLL FREE number:

OUR TELEPHONE NO.: 1-877-765-4173

Yours truly,



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

TML/JW

Encl.

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