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3000 Bristol Circle, Oakville, Ontario, Canada L6H 6G4

Tel.: (905) 829-1570 Fax.: (905) 829-8050

Website: www.ultratech-labs.com Email: vic@ultratech-labs.com September 1, 2010

FEDERAL COMMUNICATIONS COMMISSION

7435 Oakland Mills Road Columbia, MD 21046 USA

Subject: Equipment Authorization under FCC 47 CFR, Parts 2, 80 (Marine in

156.025-157.425 MHz Band) - Non-Broadcast Radio Transceivers.

Applicant: ICOM Incorporated Product: VHF Marine Transceiver

Model: IC-M412 FCC ID: AFJ305400

Dear Sir/Madam,

As appointed agent for **ICOM Incorporated**, We would like to submit FCC certification application of the above product. Please find report and application documents uploaded your E-filing site.

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

Yours truly,

xutianlu

Steven (Xu Tian) Lu Authorized Agent



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Icom America, Inc. 2380 116th Ave. N.E. Bellevue, Washington 98004 USA

Attn.: Mr. Masaaki Takahashi

Subject: Certification Testing in accordance with FCC 47 CFR, Parts 2, 80

(Marine in 156.025-157.425 MHz Band) - Non-Broadcast Radio

Transceivers.

Product: VHF Marine Transceiver

Model: IC-M412

Dear Mr. Takahashi,

The product sample has been tested in accordance with FCC CFR 47, Parts 2, 80 (Marine in 156.025-157.425 MHz) - Non-Broadcast Radio Transceivers Operating, and the results and observation were recorded in the engineering report, Our File No.: ICOM-238F80

Enclosed you will find copy of the engineering report. If you have any queries, please do not hesitate to contact us.

Yours truly,

xutianlu

Steven (Xu Tian) Lu Authorized Agent

Encl.