

Icom Inc.

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Date: August 10, 2010

To Whom It May Concern

Subject:

Manufacture's Letter

Applicant:

Icom Incorporated

Product:

Marine mobile transceiver

Model:

IC-M412

FCC ID:

AFJ305400

Dear Sir/Madam,

Please be advised that the manufacture will ensure that the above-referenced model will be manufactured in accordance with the FCC Rules and Regulations.

Thank you for your attention to this matter.

Icom Incorporated

Takayuki Watanabe

Takagula Walanah

General Manager of Quality Department