

**Icom Inc.**

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Date: August 10, 2010

To Whom It May Concern

Subject: FCC Part80 Letter

Applicant: Icom Incorporated
Product: Marine mobile transceiver
Model: IC-M412
FCC ID: AFJ305400

Dear Sir/Madam,

This equipment meets the requirements of the FCC Rules, Parts 80.203(b)3, as applicable.

Programming of this product's transmit frequencies can be performed ONLY by the manufacturer or by service or by maintenance personal.

The operator cannot program transmit frequencies using the equipment's external operation controls.

Best regards

Icom Incorporated

Takayuki Watanabe
General Manager of Quality Department