

Date: October 21, 2008

**To Whom It May Concern**

Subject: Authority to Act as an Agent

Applicant: Icom Incorporated

Product: VHF Marine transceiver

Model: IC-M36

FCC ID: AFJ316800

Dear Sir/Madam,

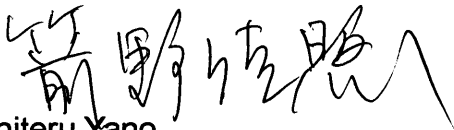
We hereby appoint UltraTech Engineering Labs Inc. (UltraTech) to act as our agent in preparation of this application for authorization of above equipment under F.C.C. Rules.

We hereby certify that neither the applicant nor any party to the application is subject to a denial of Federal benefits, that include FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. §862 because of a conviction for possession or distribution of a controlled substance. See 47 CFR 1.2002(b) for the definition of a "party" for these purposes.

We also certify that the information provided, properly describe the device or system for which authorization is required.

Best Regards,

Icom Incorporated,



Yoshiteru Yano  
General Manager of CS Department