

Icom Inc.

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Date: December 21, 2010

To Whom It May Concern

Subject:

Manufacture's Letter

Applicant:

Icom Incorporated

Product:

Marine H.H transceiver

Model:

IC-M24

FCC ID:

AFJ334000

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

Takayulai watanako Takayuki Watanabe

General Manager of Quality Department