

**Icom Inc.**

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Date: October 18, 2014

To Whom It May Concern

Subject: Manufacture's Letter

Applicant: Icom Incorporated

Product: Marine transceiver

Model: IC-M324

FCC ID: AFJ349300

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


Hideji Fujishima

General Manager of Quality Assurance Department