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3000 Bristol Circle, Oakville, Ontario, Canada L6H 6G4 Tel.: (905) 829-1570 Fax.: (905) 829-8050 Website: www.ultratech-labs.com Email: vic@ultratech-labs.com April 4, 2019

Ultratech Engineering Labs, Inc. 3000 Bristol Circle Oakville, Ontario L6H 6G4

Subject: Equipment Authorization under FCC 47 CFR, Parts 2, 80 (Marine in 156.025-157.425 MHz Band) - Non-Broadcast Radio Transceivers.

Applicant:	ICOM Incorporated
Product:	VHF Marine Transceiver
Model:	IC-M37
FCC ID:	AFJ405400

Dear Sir/Madam:

As appointed agent for **ICOM Incorporated**, we submit the application for FCC certification of the above product. Kindly review all required documents uploaded to your E-Filing Site.

If you have any queries, please do not hesitate to contact us.

Yours truly, Santhosh Fernandez Santhosh Fernandez Authorized Agent