

**KENWOOD**

Feb. 5th 2018

Federal Communications Commission  
7435 Oakland Mills Road  
Columbia, MD 21046  
Attn: Reviewing Engineer

RE: LETTER OF ATTESTATION FOR MODEL: TK-D840-M2, TK-D840H-K2 and  
TK-D840HU-K2, FCC ID: K44475700

To whom it may concern:

This radio meets a spectrum efficiency standard of one voice channel per 6.25 kHz of channel bandwidth and the minimum data rate of 4800 bps in a 6.25 kHz channel.

Please contact me if you require any additional information.

Sincerely,



Tamaki Shimamura  
Tamaki Shimamura  
Communications Systems Division  
JVC KENWOOD Corporation