

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,

A handwritten signature in black ink, appearing to read 'T. Shimamura', is written over a horizontal line.

Tamaki Shimamura
Communications Systems Division
JVC KENWOOD Corporation