

Feb. 5th 2018

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

RE: LETTER OF ATTESTATION FOR MODEL: TK-D840H-K, TK-D840HU-K and TK-D840M-K, FCC ID: K44475701

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,

Shin a musico

Tamaki Shimamura Communications Systems Division JVC KENWOOD Corporation