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November 14, 2003

AmericanTCB, Inc.

6731 Whittier Avenue, Suite C110
McLean, VA 22101

**Subject: Type Acceptance Application under FCC 47 CFR, Parts 2 and 80
Operating in the Frequency Band 156.025-157.425 MHz.**

Applicant: ICOM Incorporated
Product: VHF Marine Transceiver
Model: IC-M402A AND IC-M402SA
FCC ID: AFJ270600

Dear Sir/Madam,

As appointed agent for **ICOM Incorporated**, we would like to submit the application to Federal Communications Commission for certification of the above product. Please review all files uploaded to AmericanTCB electronic filing site.

The Models IC-M402A and IC-M402SA are exactly identical except that the Model IC-M402A has REMOTE-CONTROL MIC COMPATIBLE option and Model IC-M402SA does not. Model IC-M402A is chosen to be tested and it shall also represent for Model IC-M402A since the additional option has no effect in test requirements.

If you have any queries, please do not hesitate to contact us by our TOLL FREE number:

Yours truly,

Tri Minh Luu, P. Eng.,
V.P., Engineering

TML/DH