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September 20, 2004

FEDERAL COMMUNICATIONS COMMISSION

7435 Oakland Mills Road
Columbia, MD 21046
USA

Subject: Equipment Authorization under FCC 47 CFR, Parts 2, 80 (Marine in 156.05-157.425 MHz Band) and 90 (146-174 MHz Band) - Non-Broadcast Radio Transceivers.

Applicant: ICOM Incorporated
Product: VHF Marine Transceiver
Model: IC-M90
FCC ID: AFJ279501

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 FCC OET site.

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

OUR TELEPHONE NO.: 1-877-765-4173

Yours truly,



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

TML/DH

Encl.