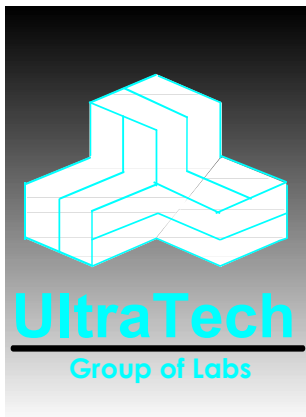




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October 21, 2002

ICOM Incorporated
1-1-32, Kamiminami
HIRANO-KU, OSAKA
Japan, 547-0003

Attn.: Mr. Takahasi Aoki

Subject: Verification Testing in accordance with SAR (Specific Absorption Rate) requirements using guidelines established in:

**IEEE C95.1-1991,
FCC OET Bulletin 65 (Supplement C)
Industry Canada RSS-102 (Issue 1)
ACA Radiocommunications (Electromagnetic Radiation – Human Exposure) Amendment Standard 2000 (No. 1)**

**Product: VHF Marine Transceiver
Model: IC-M88**

Dear Mr. Aoki

The product sample has been tested in accordance with **SAR (Specific Absorption Rate) requirements using guidelines established in IEEE C95.1-1991, FCC OET Bulletin 65 (Supplement C), Industry Canada RSS-102 (Issue 1) and ACA Radiocommunications (Electromagnetic Radiation – Human Exposure) Amendment Standard 2000 (No. 1)**, and the results and observation were recorded in the engineering report, Our File No.: ICOM-044-SAR

Enclosed you will find a copy of the engineering report. If you have any queries, please do not hesitate to contact us.

Yours truly,



Tri Minh Luu, P.Eng
Vice President - Engineering

Encl.