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September 8, 2004

AmericanTCB, Inc.

6731 Whittier Avenue, Suite C110
McLean, VA 22101

Subject: Equipment Authorization under FCC 47 CFR, Parts 2 and 90 (Subpart I) - Non-Broadcast Radio Transceivers Operating in the Frequency Band 400-470 MHz (12.5 kHz and 25 kHz Channel Spacings).

Applicant: ICOM Incorporated
Product: UHF Transceiver
Model: IC-F24/S
FCC ID: AFJ277601

Dear Sir/Madam,

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

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

OUR TELEPHONE NO.: 1-877-747-6381

Yours truly,



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