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November 8, 2004

AmericanTCB, Inc.

6731 Whittier Avenue, Suite C110
McLean, VA 22101

Subject: Equipment Authorization under FCC 47 CFR, Parts 2 and 87 (Subpart D) - Non-broadcast Aviation Radio Services Operating in the Frequency Band 118-137 MHz.

Applicant: ICOM Incorporated
Product: VHF Air Band Transceiver
Model: IC-A24 / IC-A6
FCC ID: AFJ279100

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 AmericanTCB electronic filing site.

NOTE: IC-A24 comes with VOR Navigation function and IC-A6 does not. Otherwise, the two models are identical internally. Testing was performed using the IC-A24 to represents the worst case for both models.

If you have any queries, please do not hesitate to contact us.

Yours truly,

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

TML/DH

Encl.