

Feb. 5th 2018

Federal Communications Commission 7435 Oakland Mills Road Columbia, MD 21046 Attn: Reviewing Engineer

RE: LETTER OF ATTESTATION FOR MODEL: TK-D240-K, TK-D240-M and TK-D240V-K,

FCC ID: K44475400

To whom it may concern:

This radio meets a spectrum efficiency standard of one voice channel per 6.25 kHz of channel bandwidth and the minimum data rate of 4800 bps in a 6.25 kHz channel.

Please contact me if you require any additional information.

Sincerely,

Tamaki Shimamura

Communications Systems Division

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JVC KENWOOD Corporation