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May 7, 2007

Federal Communication Commission
Equipment Authorization Branch
7435 Oakland Mills Road
Columbia, MD 21046

SUBJECT: LG Electronics Inc.
FCC ID: BEJCE110

Gentlemen:

We, LG Electronics, hereby declare the samples evaluated in this application are equivalent to production samples.

Should you have any questions or comments concerning the above, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to be 'E.S. Park', written over a horizontal line.

E.S.Park
Manager
Mobile Handset R&D Center
Mobile Communications Company
LG Electronics Inc.