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August 22, 2007

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

SUBJECT: LG Electronics Inc.
FCC ID: BEJKS20

Gentlemen:

We, LG Electronics, verify that the WLAN transmitter and the Part 22 GSM transmitter cannot transmit simultaneously.

In addition, the WLAN transmitter cannot operate in VoIP mode.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'E.S. Park'.

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