ATTACHMENT B - ATTESTATION STATEMENT(S)



January 10, 2001

Federal Communications Commission Authorization and Evaluation Division Equipment Authorization Branch 7435 Oakland Mills Road Columbia, MD 21046 U.S.A.

To whom it may concern:

We, the undersigned, hereby authorize PCTEST Engineering Laboratory, Inc., to act on our behalf in all matters relating to applications for equipment authorization, including the signing of all documents relating to these matters. Any and all acts carried out by PCTEST Engineering Laboratory, Inc. on our behalf shall have the same effect as acts of our own.

We also hereby certify that no party to the application is subject to a denial of benefits, including FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

Sincerely,

Bruče Choi

General Manager of New York Office

LG Electronics Inc.