

September 7. 2006

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

In re : LG Electronics Inc.
FCC ID: BEJKE260
POWER OF ATTORNEY

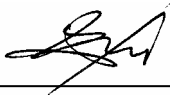
To whom it may concern:

We the undersigned **LG Electronics Inc.** hereby authorize **ESTECH Co.,Ltd. (EST)** of Korea to act on our behalf in all matters relating to all processes required in the FCC Part 24&15BC approval and any communication needed with the national authority.

Any and all acts carried out by EST on our behalf shall have the same effects as acts of our own.

If you have any questions regarding the authorization, please don't hesitate to contact us.

Sincerely yours,



E.S.Park
Chief research Engineer
Mobile Handset Lab
LG Electronics Inc.