

Cover Letter

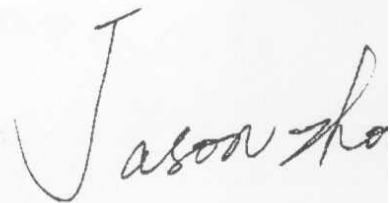
LG Electronics USA
2000 Millbrook Dr.Lincolnshire,
IL 60069 United States
July 05, 2006

Dear Sir/Madam,

We want to change FCC ID number. The followings are the relevant information:

1. The original FCC ID was BEJL1952SQ. And the date of the original grant is Jan 20, 2006.
2. The difference between L1952SQ & L1919SQ is only the appearance. The equipment (M/N: L1919SQ) that is being marketing has no differ from the original equipment (M/N: L1952SQ).
3. The original test results continue to be representative of and applicable to the equipment with the new FCC ID.

Yours Sincerely,

A handwritten signature in black ink, appearing to read "Jason Ho". The signature is written in a cursive, flowing style with a large initial "J".