

March 28, 2007

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

SUBJECT: LG Electronics Inc.
FCC ID: BEJLX160

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,



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