



August 8, 2002

Federal Communications Commission
Authorization and Evaluation Division
7435 Oakland Mills Road
Columbia, MD 21045

Ref: Taekwang Industrial Co., Ltd.'s Application for Change In ID for their FCC ID:
BESGMRS310N

To Whom It May Concern:

Enclosed please find an application for change in ID against the previously approved ID BESGMRS310 that was granted on August 6, 2002.

The company would like to change their FCC ID to BESGMRS310N for marketing purposes. Attached you will find the photographs and label sample.

Should you have any questions or require any further information, please advise.

Regards,

Sharon A. Hoffman

SAH/sh
Encl.