

Company: NEWGEN Telecom CO., LTD

3rd FL, Samyoung Bldg., 106-2, Banpo-Dong,
Seocho-Gu, Seoul, 137-040, Korea

Date: December 10, 2005

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

Subject: Authorization Letter

FCC ID: R5WNGTE1400 (Dual-Band GSM Phone)

Part 24, 22 Certification

To whom it may concern:

We, the undersigned, hereby authorized HYUNDAI Calibration & Certification Technologies Co., Ltd. to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these manners. Any and all acts carried out by HYUNDAI Calibration & Certification Technologies Co., Ltd. on our behalf shall have the same effect as acts of our own. This authorization is valid until December 31, 2006.

Sincerely Yours,



Mr. Choon-Gy whole Kim - Director
NEWGEN Telecom CO., LTD