



LG Electronics Inc. Q & R Center, 36,
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January 12, 2007

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

In re : LG Electronics Inc.
FCC ID: BEJLST280
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 22 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,

A handwritten signature in black ink, appearing to be 'Kyeom-Soon Kim', written over a horizontal line.

Kyeom-Soon Kim
General Manager
Q & R Center
LG Electronics Inc.