



Date: 4 Feb. 2005

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

To whom it may concern:

We, the undersigned, hereby authorize Compliance Engineering Services, Inc. to act on our behalf in all manners relating to application for equipment authorization, including signing of all documents relating to these matters. Any and all acts carried out by Compliance Engineering Service, Inc. on our behalf shall have the same effect as acts of our own.

We, the undersigned, hereby certify that we are not subject to a denial of federal benefits, that includes FCC benefits, pursuant to Section 5301 of the Anti-Drug Abuse Act of 1988, 21 U.S.C. 853(a).

This authorization is valid until further written notice from the applicant.

Sincerely Yours,

Mickey Lee
EMC Manager
LG Electronics.