LG Electronics Inc.

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Date: June 1, 2010

Federal Communications Commission Authorization and Evaluation Division 1435 Oakland Mills Road Columbia, MD 21046

SUBJECT: FCC Application for FCC ID: BEJNT-LGX14B

To Whom It May Concern:

We, LG Electronics Inc., hereby declare that our device for model names of LGX14, LGX14A, X140, XB140, XD140, have no specific differences among variety of models but for marketing purposes for different countries.

Therefore, there are three transmitters integrated in the host device—Bluetooth module (Broadcom / Model Name: BCM92070MD_REF, FCC ID: QDS-BRCM1043), WLAN Module (Brand Name: Realtek / Model Name: RTL8191SE, FCC ID: TX2-RTL8191SE) and WWAN module (Brand Name: LG / Model Name: LUM900D, FCC ID: BEJLUM900D). The modules mentioned above had approved and were electronically and mechanically identical to the original instructions and requirements. We, LG Electronics Inc., take the responsibility to ensure each module complied with all requirements after integration in host and when modules are transmitting simultaneously.

Moreover, the three transmitters (Bluetooth, WLAN and WWAN modules) will be always build in the host device when selling on the market with relevant to the models (see above) under FCC ID: BEJNT-LGX14B.

Should you have any enquiries, please have my best attention. Sincerely yours,

Guko Kim