



LG Electronics USA
1000 Sylvan Avenue
Englewood Cliffs, NJ 07632

Date: **June 23, 2009**

PCTEST TCB
6660-B Dobbin Road,
Maryland, Columbia 21045 U.S.A

SUBJECT: LG Electronics USA
FCC ID: BEJKP260D
Model: KP260d

Gentlemen:

We, LG Electronics Inc USA hereby confirm that below devices are electrically identical to the previously certified <Model: KP260d, FCC ID: BEJKP260D>.

* Class II model: KP267d

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This letter confirms that there have been no changes or modifications to the models being added except for the following:

1. PTT mode added via S/W

Should you have any questions or comments concerning the above,
please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read 'J.C.' with a stylized flourish underneath.

Jae Cheon(J.C.) Lee
General Manager
LG Electronics USA