

July 10, 2007

RE: ATCB005119

FCC ID: LIV-CAB2 & IC: 7032A-CAB2 for Lionel L.L.C.

The following is in response to the comments made on the above referenced application

1. The company name on the FCC database for Grantee Code LIV is Lionel Trains Inc. You need to file a company name change with the FCC so the name agrees with the IC database and this application. Please contact Mrs. Marianne Bosley for help in filing a name change with the FCC for your company. She can be reached by email at Marianne@atcb.com.

The FCC database has been updated with the correct company name.

2. The FCC ID label exhibit did not show the location of the FCC ID label on the device as required by Section 2.1033(b)(7) of the FCC Rules. Please provide an exhibit that shows the location of the FCC ID label on the device.

The exhibit has been revised to include the location information.

3. Please provide a separate exhibit for the confidentiality letter and a separate exhibit for the letter granting Val Liepa power of attorney to act as Lionel's agent. The FCC requires two separate exhibits to be uploaded rather than combining them with other letters into one exhibit as you have done in the additional information folder of this application

Current and future applications will now include separate exhibits for these documents. However, on this note we request that the ATCB website be updated to include 1-2 additional upload fields on the initial upload page, such that multiple upload steps are not necessary for every application.

4. The test report references the wrong issue of RSS-210. Issue 7 of RSS-210 became effective in early June of 2007. Please change this reference in to the correct issue of RSS-210.

The test report and application forms have been updated to reference the most recent versions of RSS-210 / RSS-GEN.

5. The AC line conducted limits shown in Section 4.2 of the test report show the wrong units for the limit. The peak and average AC line conducted limits are specified as dBuV not uV as shown in the column heading of the referenced table in the test report. Please correct this error.

This error has been corrected in the revised test report.