



LIONEL L.L.C.

26750 TWENTY-THREE MILE ROAD, CHESTERFIELD, MI 48051-1956

Federal Communications Commission
Applications Processing Branch
7435 Oakland Mills Road
Colombia, MD 21046

Industry Canada
1241 Clyde Ave.
Ottawa, Ontario K2C 1Y3

Re: Power of Attorney for Valdis V. Liepa

To Whom It May Concern:

(Company Name) has appointed Valdis V. Liepa, located at the University of Michigan, Department of Engineering and Computer Science, Ann Arbor, Michigan 48109-2122 as the agent to act for (Company Name) in the FCC and IC certification process.

Dated this 30 day of MARCH, 2007.

By:

Scott Tuckwell
(Signature)

SCOTT TUCKWELL
(Print name)

Title:

CFO

email:

STURKINGTON@LIONEL.COM

On behalf of:

LIONEL LLC

(Company Name)

Telephone:

586-949-4100



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Re: Letter of Agency for FCC Compliance Testing

Please be advised that (company name) authorizes Professor Valdis V. Liepa of the University of Michigan, Department of Electrical Engineering and Computer Science, Ann Arbor, Michigan, to act on our behalf in front of the Federal Communications Commission with respect to all matters relating to certification.

Anti-Drug Abuse Certification:

I further certify that no party (as defined in 1.2002 of CFR47, 1992) to this application, including myself, is 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).

Dated this 30 day of MARCH, 2007.

By:

[Signature]
(Signature)

SCOTT TURKINGTON
(Print name)

Title:

CFO

email:

STURKINGTON@LIONEL.COM

On behalf of:

LIONEL LLC
(Company Name)

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