

July 31, 2007

RE: ATCB005120

FCC ID: LIV-BASE2 & IC: 7032A-BASE2 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 FCC 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. 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.

3. The user's manual for a transmitter that uses a detachable antenna must contain a statement such as the one contained in Section 7.1.4 of RSS- Gen. No such statement exists in the user's manual for this device. Please amend the user's manual accordingly.

The user's manual for the device has been updated to include the additional statements requested. An addition to the exhibit has been uploaded showing the additional statements.

4. Section 1 of 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 version of RSS-210 / RSS-GEN

5. The test report also identifies the wrong device as the EUT in Section 3. Please amend the test report accordingly.

A revised test report has been uploaded.

6. The AC line conducted limits shown in Section 4.2 of the test report show the wrong units for the limit. The Quasi-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.