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American TCB

December 21, 2007

RE: FCC ID: VKM4052

Attention: Timothy Johnson

Please find our responses to your comments on this application below:

1) It is still not clear on the 15.207 requirements. If the iPod can receive power via USB, then it would appear that 15.207 is still applicable. Note:

From 15.207:

(c) Measurements to demonstrate compliance with the conducted limits are not required for devices which only employ battery power for operation and which do not operate from the AC power lines or contain provisions for operation while connected to the AC power lines. Devices that include, or make provisions for, the use of battery chargers which permit operating while charging, AC adapters or battery eliminators or that connect to the AC power lines indirectly, obtaining their power through another device which is connected to the AC power lines, shall be tested to demonstrate compliance with the conducted limits.

Response: See AC conducted data provided.

Regards,

A handwritten signature in blue ink, appearing to read "Mark E. Hill".

Mark E. Hill
EMC Staff Engineer
Elliott Labs