



LIONEL L.L.C.

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

November 6, 2007

Dear Valued Lionel Customer,

Lionel has long standing internal procedures requiring compliance with lead and soluble heavy metals regulations. We have certifications from our suppliers that compliant paint is used in our products. Many of our customers over the years have had our products tested at certified independent labs, we have had our own products tested at certified independent labs, and we regularly perform internal tests on incoming goods. Every such test has passed.

We thank you very much for your business and wish you success with your safe, high quality Lionel merchandise.

Sincerely,


Scott Turkington
Chief Financial Officer