



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
600 PENNSYLVANIA AVENUE, NW
WASHINGTON, D.C. 20580

Division of Enforcement
Bureau of Consumer Protection

December 28, 2004

Thomas E. McConnell, President
Prince Lionheart, Inc.
2421 S. Westgate
Santa Maria, CA 93455

Re: Prince Lionheart, Inc.
FTC Docket No. C-4117

Dear Mr. McConnell:

The Division of Enforcement has reviewed your submission dated November 24, 2004, which you have filed to show the manner and form of the respondents' compliance with the order referenced above issued on September 1, 2004.

The staff has concluded, on the assumption that the information submitted is accurate and complete, that no compliance action is indicated at this time. We will not be precluded, however, from recommending to the Commission an appropriate action if the submitted information is inaccurate or incomplete or if the respondents violate the terms of the order.

Sincerely,

Elaine D. Kolish
Associate Director