RE: Listen Technologies Corporation 15 Feb 2024 FCC ID: OMD800-004 IC ID:4011A-LT800216 ATCB031003 With reference to the ACB comments dated 27 Dec 2023

Please clarify if the digital device portion of the EUT is being authorized (under FCC Part 15B) via certification or SDoC. If certification, then please note that an additional application will be required for that portion of the device. Response: Yes, the digital portion of this device is covered by an SDoC

The Operational Description references 3 different model receivers that may be used with the EUT. Please clarify if these receivers have been authorized under certification or SDoC. If certification, please provide their FCC ID number(s).

Response: Receivers have been authorized under SdoC and Theory of Operation has been updated.