May 9, 2012

Mr. Claude Harris
U.S. Department of Transportation
NHTSA
Attention: Recall Management Division
1200 New Jersey Avenue, SE
Washington, DC 20590

Dear Mr. Harris:

This letter is in reference to your letter dated April 19, 2012. NVS-215aa (EQ01-007) 10E-038. Yipes Corp. located at 8 Sheridan Avenue in Plattsburgh NY has been dissolved. The dissolution was on June 30, 2011. This letter was forwarded to me by the new tenant at that location.

Please let me know if there is anything further you may need for information regarding this.

Thank you,

Cheryl Learned
802-363-2910