

**HONDA**

**American Honda Motor Co., Inc.**  
1919 Torrance Boulevard  
Torrance, CA 90501-2746  
Phone (310) 783-2000

February 12, 2016

Mr. Frank Borris  
Acting Associate Administrator for Enforcement  
National Highway Traffic Safety Administration  
1200 New Jersey Avenue, S.E.  
Washington, D.C. 20590

Dear Mr. Borris:

In accordance with Paragraph 25 of the Consent Order entered into by American Honda Motor Company, Inc. ("Honda") and NHTSA on December 29, 2014, Honda has completed the second of the required third-party audits of all of its reporting under 49 C.F.R. Part 579 and herewith provides NHTSA a report detailing the findings of that audit.

As to the substance of the report, Honda already has begun to implement continuous improvements to address the sole observation included on page 7. While that effort is ongoing, Honda is confident that all necessary process improvements and controls are fully developed and deployed to mitigate against the risk of potential non-compliance.

Please let me know if you have any questions or need any additional information.

Sincerely,



Jeff Chang  
Sr. Manager, TREAD

Enclosure: TREAD Reporting Process Assessment

cc: Tim Goodman  
Leo Yon