

Cottrell, Inc.

January 23, 2004

**VIA FACSIMILE &
ELECTRONIC MAIL**

Associate Administrator for Safety Assurance (NSA-01)
National Highway Traffic Safety Administration
Attn: Ms. Judy Taylor
400 7th Street, SW
Washington, DC 20590

Re: NHTSA Recall No. 04V-026

Dear Ms. Taylor:

Please accept this letter as an update to Cottrell's Part 573 Defect Report related to Recall No. 04V-026.

Following proper testing and analysis, Cottrell has determined the repair needed to remedy the premature cracking referenced in the Part 573 Report. Reinforcement pieces consisting of structural steel tubing and gusset/strap plates are welded to the structure surrounding the area at issue. Such reinforcements increase the strength of the area and reduce the stress concentrations to prevent premature cracking in the subject area. "Before and After" pictures of the subject area are attached for your review.

As you can see from the pictures, the repair is easily seen with the naked eye, and as you know from our 573 Report, Cottrell intends to repair 100% of the affected units. As a result, we are tracking the repairs by VIN #, but we see no need to mark the actual vehicles to indicate the repair is complete. One need only look at the subject unit to determine whether the repair is complete. If you feel this is insufficient, we will be happy to discuss this matter with you further at your convenience.

As demonstrated by the attached photographs, we have already begun repairing the units at issue. We will provide quarterly reports to update you regarding the number of vehicles already repaired versus vehicles still to be repaired, with the first such report to be submitted on or before April 30, 2004.

In the interim, please do not hesitate to contact me with any questions you might have. In the event I am not available and you need information immediately, please direct your inquiries to Mr. Bryan Howes.

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NHTSA



2125 Candler Road

Gainesville, GA 30507

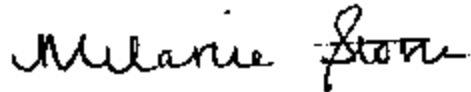
(770) 632-7251 Ext. 265

(770) 532-2294 Direct Fax

www.cottrelltrailers.com

Thank you very much for your assistance.

Sincerely,

A handwritten signature in cursive script that reads "Melanie Stone".

Melanie S. Stone
Cottrell, Inc.

Encl.

cc: Mr. Bryan Howes, w/ encl.

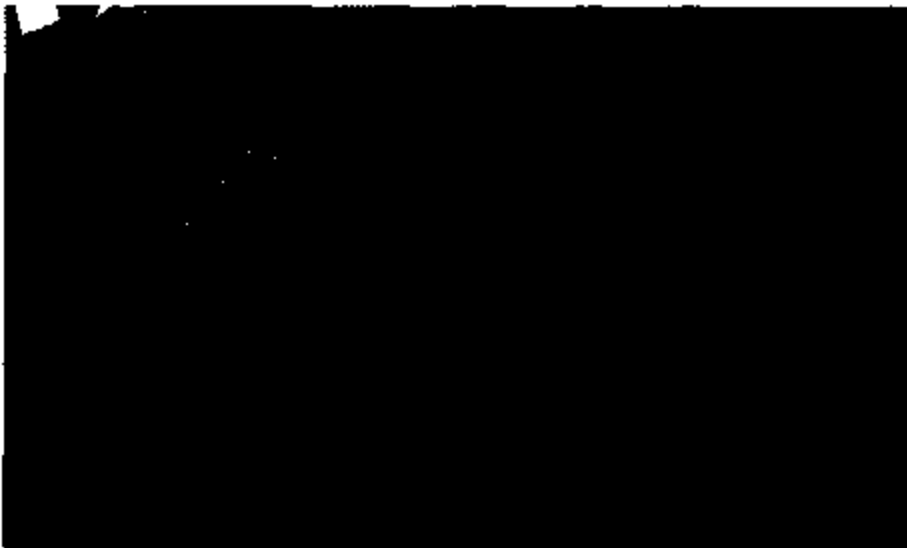
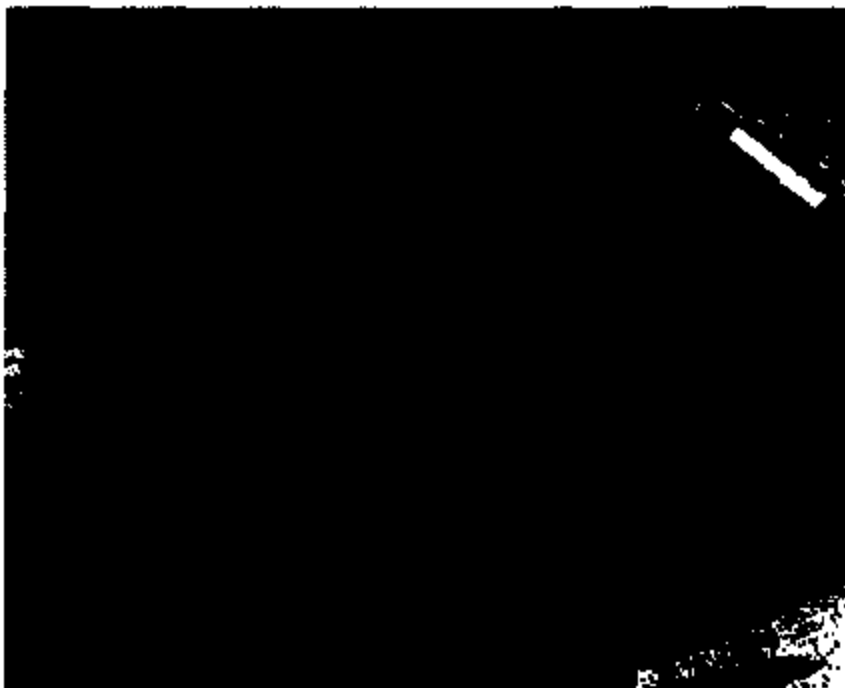


Figure 1: Picture of area before reinforcements are installed.



**Figure 2: Picture of area after reinforcements are installed
(Note doubled side tubing and inner reinforcement strap).**