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January 11, 2005

BY MAIL & BY FAX TO: 202-366-7882

Mr. George H. Person, Chief Recall Management Division Office of Defects Investigation Enforcement National Highway Traffic Safety Administration 400 Seventh Street, S.W. Washington, D.C. 20590 U.S.A.

Dear Mr. Person:

Re:

Bestop, Inc.

Your File: NVS-215kjs

04E-041

This is in response to your letter dated January 4, 2005.

Please be advised that a report was filed via e-mail to Kelly Schuler from Janet Richards of Bestop on 10/25/04 at 11:26 a.m.

On January 11, 2005, Kelly Schuler confirmed on the telephone to Cindy Alvarado of Bestop, Inc. that she had received such report by e-mail on such date.

We trust that this is the information that you require. If you require further information, please contact us.

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Yours truly,

DECOMA INTERNATIONAL CORP.

Joanne N Horibe Legal Counsel JNH/if

c.c. Kelly Schuler

Cindy Alvarado, Bestop

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