



U.S. Department  
of Transportation

**National Highway  
Traffic Safety  
Administration**

400 Seventh Street, S.W.  
Washington, D.C. 20590

JAN - 4 2005

Ms. Joanne Horibe  
Legal Counsel for Bestop, Inc.  
50 Casmir Court  
Concord, Ontario  
Canada L4K4J5

NVS-215kjs  
04E-041

Dear Ms. Horibe:

We have completed a review of the quarterly reports for the third quarter of 2004. According to our records, the first quarterly report for 04E-041 was due on or before October 30, 2004, however, to date, we have not received this report.

If Bestop, Inc. (Bestop) believes that it sent in this report, please provide a copy. If Bestop believes that no report was required, please explain the reason. Please provide your response by January 13, 2004.

You may fax the report to Mrs. Kelly Schuler at (202) 366-7882. If you have any questions concerning this matter, please contact Kelly at (202) 366-5227.

Sincerely,

George H. Person, Chief  
Recall Management Division  
Office of Defects Investigation  
Enforcement



DOT AUTO SAFETY HOTLINE  
888-DASH-2-DOT  
888-327-4236