



U.S. Department
of Transportation
**National Highway
Traffic Safety
Administration**

SEP 22 2004

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

Mr. Tim Lautermilch
Vice President of Operations
Accubuilt, Inc.
2550 Central Point Parkway
Lima, OH 45804

NVS-215 Ira
04V-162

Dear Mr. Lautermilch:

We have completed a review of the quarterly status reports for the second quarter of 2004. According to our records, owners of the affected vehicles of safety recall 04V-162 concerning seating systems were notified on April 12, 2004. Therefore, Accubuilt, Inc.'s (Accubuilt) first quarterly report was due in this office on or before July 30, 2004, however, to date we have not received this report.

If Accubuilt believes that it sent in this report, please provide a copy. If your company believes that no reports are required, please explain the reason. Please provide your response by October 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
888-327-4238