

April 25, 2007

**RE: Polar Vehicle Identification Number: 1PMA2442X55004418
Accuride 22.5 x 8.25, 15° Tubeless Aluminum Wheels - Part #29644ANP
manufactured on January 15, 16, and 17, 2005**

Dear Polar Tank Trailer Customer:

This notice is sent to you in accordance with the requirements of the National Traffic and Motor Vehicle Safety Act.

Some time ago, Polar Tank Trailer was informed by one of our suppliers, Accuride Corporation, of a wheel recall as described below. This letter is a follow-up to earlier communication you should have received from Accuride about this defect. Polar urges you to inspect the wheels on the unit listed above. If they are found to be defective, have them replaced per Accuride's recommendations:

Polar Tank Trailer, in conjunction with Accuride Corporation, has decided that a defect which relates to motor vehicle safety exists in certain 2005 tank trailers equipped with wheels manufactured by Accuride in its Erie, Pennsylvania plant during the period January 15, 2005 (second shift) through January 17, 2005. The wheels manufactured during that period were not properly pre-stressed before being shipped. Wheels that have not been properly pre-stressed could over time develop cracks in the wheel that, if allowed to propagate, could result in a wheel failure and possibly result in a vehicle crash. Accuride's records show that [number] wheels made during the period described above may have been shipped to you on [date(s)]. Not all wheels shipped during this time frame have this condition, but because visual inspection will not reveal whether a wheel has been properly pre-stressed, Accuride is recalling all of these wheels with these date codes.

Accuride will replace all part number 29644ANP wheels manufactured on the subject dates. This will be done at no charge to you.

You should inspect all Accuride 22.5x8.25 aluminum wheels (Accuride part number 29644ANP) in your inventory or on vehicles not yet shipped to your customers to determine whether any of them have the date codes identified above. If so, the wheels should not be used. You should contact Polar Tank immediately for assistance in returning the wheels to Accuride. Accuride will promptly and without charge to you replace the wheels involved. Accuride will also reimburse you for transportation charges incurred in returning the wheels and reasonable expenses incurred in inspecting the wheels in your possession. The wheels potentially involved are Accuride brand 22.5x8.25 15-degree aluminum wheels, Accuride part number 29644ANP bearing the following date codes:

PLANT CODE	MANUFACTURING DATE	SHIFT	MACHINE LINE
E	011505	2	6
E	011605	3	6
E	011605	1	6
E	011605	2	6
E	011705	3	6
E	011705	1	6

The part number and date code is stamped on each wheel and can be found on the inside of the wheel close to the outside flange.

If some of the wheels potentially involved may already have left your control, please advise Polar Tank Trailer, LLC. promptly so that arrangements may be made to identify your customers to whom vehicles with affected wheels may have been shipped and for notification of those customers of this bulletin and recall.

If you have difficulty identifying the date stamping you may contact Accuride at 1-800-869-2275 between 7:00 A.M. and 4:00 P.M. Central time, Monday through Friday.

If you have a wheel manufactured during the identified dates, or if, after contacting Accuride, you cannot determine whether a particular wheel is subject to this recall, contact Polar Tank Trailer. All wheels manufactured on the identified dates with the incorrect rim will be replaced free of charge to you. Accuride will reimburse you for shipping costs involved. Any customer who has incurred cost for repair of their vehicle or wheel due to the above described defect prior to notification may also be entitled to reimbursement.

If you are having a problem completing this recall, you may contact Polar Tank Trailer for assistance at 1-800-826-6589 between 8:00 and 4:30 P.M. Central Time, Monday through Friday. If, after contacting Polar Tank, you are not able to have a wheel subject to this recall replaced without charge and within a reasonable time, you may wish to write the Administrator, National Highway Traffic Safety Administration, 400 Seventh Street, SW., Washington, DC 20590; or call the toll-free Vehicle Safety Hotline at 1-888-327-4236 (TTY: 1-800-424-9153); or go to <http://www.safercar.gov>.

Sincerely,

Rick Connelly
Vice President – Engineering and Quality
Polar Tank Trailer, LLC