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OFFICE OF DEFECTS INVESTIGATION

HONDA

American Honda Motor Co., Inc. 1919 Torrance Boulevard Torrance, CA 90501-2746 Phone (310) 783-2000

January 2, 2007

Mr. Daniel Smith
Associate Administrator for Enforcement
Office of Safety Assurance
NATIONAL HIGHWAY TRAFFIC SAFETY
ADMINISTRATION
400 Seventh St., S.W.
Washington, DC 20590

07V-001 (3 pages)

Dear Mr. Smith:

On December 25, 2006, Honda Motor Co., Ltd. (HMC) determined that a defect relating to motor vehicle safety exists in the vehicles listed below, and is furnishing notification to the National Highway Traffic Safety Administration in accordance with 49 CFR Part 573 Defect and Noncompliance Reports.

573.6(c)(1)

Name of manufacturer:

Honda of America Manufacturing, Inc. (HAM)

Manufacturer's agent:

William R. Willen

American Honda Motor Co., Inc. (AHM)

1919 Torrance Blvd.

Torrance, CA 90501-2746

573.6(c)(2)

Identification of potentially affected vehicles:

Make/Model Description VIN/Dates of Manufacture

Honda Accord Certain 2004 model year VIN data will be submitted to your office ASAP

Honda Accord Certain 2005 model year VIN data will be submitted to your office ASAP

Description of the basis for the determination of the recall population:

The affected vehicle identification was based on manufacturing records. The VINs and manufacturing dates are inclusive of all vehicles that could potentially contain the defect.

573.6(c)(3)

Total number of vehicles potentially affected:

Approx. 81,000 in the U.S.

573.6(c)(4)

Percentage of affected vehicles that contain the defect:

Unknown

573.6(c)(5)

Defect description:

Summary

The seat position sensor (SPS) detects the driver's seating position and adjusts the airbag inflation pressure accordingly, primarily to lessen the inflation pressure for smaller drivers that sit closer to the steering wheel. In some 2004-05 Accords, the wiring harness for the seat position sensor was attached to the seat frame in the wrong location and may have been over tightened. The sensor wire may break and cause the SRS indicator light to be illuminated. A failure of the SPS causes the airbag system to default to full inflation pressure, regardless of the seat position. Full deployment of the driver's airbag can increase the risk of injury for smaller drivers in a frontal crash.

573.6(c)(6)

Chronology:

July 18, 2006 HAM initiated an investigation.

July 27, 2006 HAM visited the vender for quality audit.

Nov. 21, 2006 HAM received a report from the vender.

Dec. 25, 2006 HAM completed the investigation, and HMC determined that a safety

defect exits.

573.6(c)(8)(i)

Program for remedying the defect:

The owners of all affected vehicles will be contacted by mail and asked to take their vehicle to a Honda dealer. The dealer will replace the seat position sensor wiring subharness, free of charge.

573.6(c)(8)(ii)

The estimated date to e-mail preliminary notification to dealers: Jan. 2, 2007

The estimated date to provide service bulletin to dealers: Jan. 25, 2007

The estimated date to begin sending notifications to owners: early Feb., 2007

The estimated date of completion of the notification:

TBD

573.6(c)(9)

Representative copies of all notices, bulletins and other communications:

A copy of the dealer service bulletin and text of the final customer notification letter will be submitted to your office as soon as possible.

573.6(c)(10)

Proposed owner notification letter submission:

A draft of the owner notification letter will be submitted to your office as soon as possible.

573.6(c)(11)

Manufacturer's campaign number:

The campaign number has not been determined at this time, but will be provided to your office as soon as it has been assigned.

Sincerely,

AMERICAN HONDA MOTOR CO., INC.

Jay Joseph on behalf of:

William R. Willen Managing Counsel Product Regulatory Office

WRW:nis