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May 24, 2007

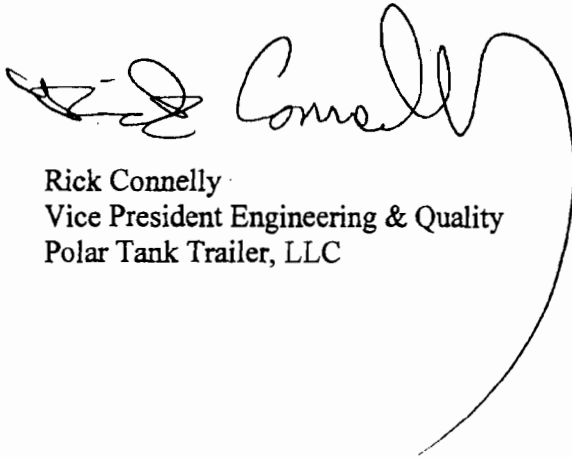
Patricia Wallace
U.S. Department of Transportation
National Highway Traffic Safety Administration
400 Seventh Street, SW
Washington, DC 20590

Dear Ms. Wallace,

This letter is in response to your April 16 e-mail regarding the acknowledgement of NHTSA Campaign Number 07V-158. In your correspondence you noted that an estimated dealer notification date and an owner notification date is required.

All notification letters will be sent by June 1, 2007. A copy of the letter will be provided to you no later than 5 days after they are mailed.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Connelly". The signature is stylized with a large, sweeping flourish that extends downwards and to the right, ending in a long, thin curve.

Rick Connelly
Vice President Engineering & Quality
Polar Tank Trailer, LLC