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Jan 5, 2009

Associate Administrator For Enforcement
National Highway Traffic Safety Administration
1200 New Jersey Ave S.E.
Washington, DC 20590

Subject: Part 573 Defect and Noncompliance Report: Polar model APX9-1000 and APX9-1200 semi trailers with aluminum front endframe option. 4th quarter, 2008 (Quarterly report # 7)

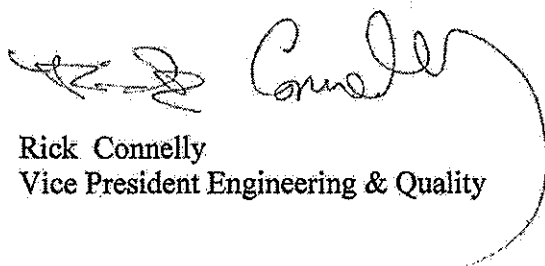
Notification campaign number assigned by NHTSA is 07V-158

Date of notification began May 25, 2007 to present.

Number of vehicles involved in notification campaign is (96).

Number of vehicles inspected is (88) and number repaired thus far is (81), all (96) trailers need either a front frame replaced or a reinforcement kit installed. (95) out of the (96) letters were verified as being received.

Sincerely,
Polar Tank Trailer, LLC

A handwritten signature in black ink, appearing to read "Rick Connelly". The signature is written in a cursive, flowing style. Below the signature, the name "Rick Connelly" and title "Vice President Engineering & Quality" are printed.

Rick Connelly
Vice President Engineering & Quality