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April 21, 2008

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. 1st quarter, 2008 (Quarterly report # 4)

Notification campaign number assigned by NHTSA is 07V-158

Date of notification began May 25, 2007 to present.

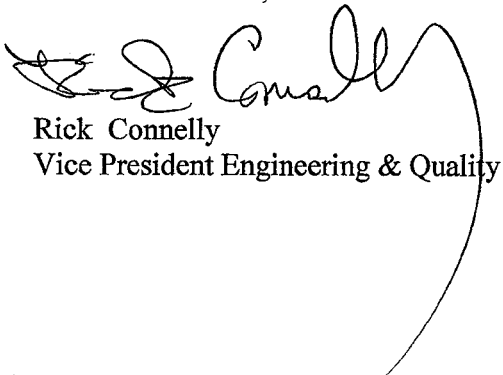
Number of vehicles involved in notification campaign is (96).

Number of vehicles inspected is (85) and number repaired thus far is (64), 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.

Please, find attached report with VIN number, customer #1, the date customer #1 called me to say that they received the recall letter, customer #2 being the current owner of trailer, repair facility as to where trailer will be repaired, and then what was repaired either the front frame or if a reinforcement kit just needs to be installed.

Sincerely,
Polar Tank Trailer, LLC



Rick Connelly
Vice President Engineering & Quality