TOYOTA

TOYOTA MOTOR NORTH AMERICA, INC.

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August 26, 2010

Ms. Jennifer Timian Acting Chief, Recall Management Division National Highway Traffic Safety Administration 1200 New Jersey Avenue, SE Washington, DC 20590

Re: Toyota Sequoia Vehicle Stability Control System (10V 176)

Dear Ms. Timian:

On April 28, 2010, we submitted a letter and a report concerning the Toyota Sequoia Vehicle Stability Control System. At that time we indicated that Toyota would be replacing the Skid Control ECU as part of its field action. Since that time, a new procedure has been developed that involves the reflash of the ECU, and Toyota is proceeding with this repair method. If for any reason the reflash cannot be completed on a particular vehicle, the ECU will be replaced with a new one. The owner's letter for this campaign, which was approved by the agency, advised the owner that the Skid Control ECU would be updated.

Should you have any questions about this submission, please contact me at (202) 775-1707.

Sincerely,

TOYOTA MOTOR NORTH AMERICA, INC.

Chris Santucci, Manager

Technical & Regulatory Affairs

CS:mh Attachment