



U.S. Department
of Transportation

1200 New Jersey Ave, SE
Washington, DC 20590

**National Highway
Traffic Safety
Administration**

December 30, 2010

Mr. Jason S. Risch
Risch Pisca, PLLC
Law and Policy
407 W. Jefferson Street
Boise, ID 83702

NVS-215kjs
10V-140

Dear Mr. Risch:

We have completed a review of the quarterly status reports for the third quarter of 2010. According to our records, your client, Mirage Enterprises, Inc.'s, second quarterly report for the safety recall 10V-140 was due in this office on or before October 30, 2010. We have not received this report and it now overdue.

If you believe that you sent in this report, please provide a copy. If you believe that no reports are required, please explain the reason. Please provide your response by January 12, 2011.

You may fax or e-mail this to Mrs. Kelly Schuler at (202) 366-7882, Kelly.schuler@dot.gov. If you have any questions concerning this matter, please contact Kelly at (202) 366-5227.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Timian".

Jennifer Timian
Chief, Recall Management Division
Office of Defects Investigation
Enforcement