

U.S. Department of Transportation

1200 New Jersey Ave, SE Washington, DC 20590

National Highway Traffic Safety Administration

October 15, 2010

Mr. Walter J. Lewis Regulatory Affairs Porsche Cars North America 980 Hammond Drive, Suite 1000 Atlanta, GA 30328 NVS-215kjs 10V-141

Dear Mr. Lewis:

We have completed a review of the quarterly status reports for the second quarter of 2010. According to our records, Porsche Cars North America's first quarterly report for the safety recall 10V-141 concerning front seat belts was due in this office on or before July 30, 2010. We have not received this report and it is 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 October 29, 2010.

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,

Jennifer Timian

Acting Chief, Recall Management Division

Office of Defects Investigation

Enforcement