



October 28, 2008

Mr. Alex Ansley
US DOT - NHTSA
Office of Defects Investigation
Recall Management / W45-437
1200 New Jersey Ave. SE
Washington , DC 20590

RE: Recall 08E-032 and/or 06E-076

VIA Fax

Mr. Ansley,

This will confirm our discussion today relating to the above captioned matter.

We have not built any Vehicles since 1999 and have not installed any of the covered items in any new vehicle at any time. Therefore, we should not be included in this recall.

Truly,

A handwritten signature in black ink that reads 'W.R. Elliott'. The signature is written in a cursive style with a large initial 'W' and a long, sweeping tail.

W.R.Elliott
President