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Jennifer T. Timian
NHTSA
Acting Chief
Recall Management Division
1200 New Jersey Avenue SE.
Washington, DC 20590

October 5, 2010

Re: Safety Recall 10V-423

Dear Ms. Timian,

Thank you for your letter emphasizing the responsibility of vehicle manufactures to respond and report safety defects in accordance with National Highway Traffic Safety Administration, (NHTSA), regulations.

I would like to take this opportunity to assure you that Pierce Manufacturing Inc., (Pierce), takes the matter seriously and has no intention of allowing any lapse in compliance with NHTSA regulations or in the reporting of safety defects. This particular issue, 10V-423, has demonstrated to Pierce the need to evaluate the safety review process. As a result, in order to ensure that proper and timely action is taken, Pierce has reorganized the safety review process and committee. The committee is a cross functional team that is responsible for the initiation and enforcement of proper actions with regard to safety defects. This committee has the authority and responsibility to mobilize internal resources in support of safety investigations and NHTSA regulation compliance.

Pierce prides itself in being an ethical company that puts its customers and community first. We regret the steering bracket situation that has developed, but be assured that we will do what is right, now and in the future.

Best Regards,

A handwritten signature in black ink, appearing to read "David W. Archer".

David W. Archer
Director of Engineering, Cab, Chassis and Electric
Pierce Manufacturing