Toyota Motor Sales, U.S.A., Inc. 19001 South Western Avenue

Torrance, CA 90501 (310) 468-4000

December 4, 2006

VIA US MAIL

Eddie and Rhonda Smith 1305 Laura Lane Sevierville, TN 37862

> Re: Date of Incident: October 10, 2006 Vehicle: 2007 ES350 VIN: JTHBJ46G372014649

Dear Mr. and Mrs. Smith:

This letter is in response to your letter contact with our National Customer Satisfaction Department in regards to the above referenced incident.

You have requested the findings of our investigation. Your vehicle was inspected by one of our Field Technical Specialists ("FTS") on October 24, 2006. Our FTS was unable to duplicate the unintended acceleration that you reported.

In order for the incident sequence to have occurred as reported to us, two totally different systems would have to fail at exactly the same time, the throttle linkage and the brakes. If properly maintained, the brakes will always override the acceleration.

We are very sorry about this unfortunate incident and thank you for allowing us to address your concerns.

Very truly yours,

TOYOTA MOTOR SALES, U.S.A., INC.

Aliene Paboojian-Sr. Legal Assistant