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File No. 99999-99999

May 4, 2007

### VIA EMAIL

Clerk of the Board  
Air Resources Board  
1001 "I" Street, 23rd Floor  
Sacramento, CA 95814

Re: Public Hearing to Consider Amendments to the California Regulation for New 1997 and Later Off-Highway Recreational Vehicles and Engines – Comments on Staff's Additional Modifications Subject to Second 15-Day Notification

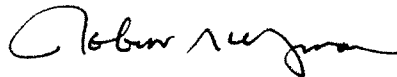
To the Clerk of the Board:

On behalf of Arctic Cat, Inc., BRP US Inc., Kawasaki Motors Corp., U.S.A., Polaris Industries Inc., and Yamaha Motor Corporation, U.S.A., we submit these comments regarding the staff's suggested additional modifications to the Amendments to the California Regulation for New 1997 and Later Off-Highway Recreational Vehicles and Engines in response to the second notice of public availability of modified text.

We support the staff's suggested modifications.

Thank you for your consideration.

Sincerely,



Robert A. Wyman  
of LATHAM & WATKINS LLP