

Toyota Motor Sales, U.S.A., Inc.
19001 South Western Avenue
Torrance, CA 90501
310 468-5541
310 381-4463 Fax

May 2, 2011

Mr. Donald L. Hall
President
Virginia Automobile Dealers Association
1800 W. Grace Street
Richmond, VA 23220-0407

Dear Mr. Hall:

This letter responds to yours of April 11, 2011. Although we respect and have a long history of working well with dealer associations throughout the country, it is not our practice to produce our legal research to dealer associations. If you would like to share the research that you have conducted, which you reference in your letter, we would be happy to review it; however, we do not expect it to change our conclusions. Furthermore, as you may know, Toyota does not require any of its dealers to participate in Toyota Care or Scion Service Boost. Both are voluntary, opt-in programs, and if any dealer chooses not to participate for any reason, whether related to tax concerns or otherwise, Toyota honors the dealer's decision.

As always, we value our outstanding relations with our dealers, and we look forward to continue to support their sales and service efforts.

Sincerely,

TOYOTA MOTOR SALES, USA, INC.


Dave Zellers
Vice President, Customer Retention
Toyota Division