The opposition came from the entire trucking industry, from truck and trailers manufacturers and their association. The opposition included (but was not restricted to): American Trucking Association (ATA), The Budd Company Trailer Division, Truck Body and Equipment Association, Truck Trailer Manufacturers Association, Motor Vehicle Manufacturers Association (MVMA), National Truck Equipment Association, and the Association of American Railroads. To this list one should add the Ford Motor Company and the General Motors Corporation, both of whom implicitly opposed the rule by calling for postponement until an improved conspicuity program could be evaluated.

Much of the opposition centered on the validity of economic and accident data used by NHTSA in evaluating the proposed rule. For example, submitted estimated costs of the proposed guard rail (1980 \$'s) ranged from \$90 to \$1,500 (\$125 to \$2,100 in 1988 \$'s), where the higher numbers are associated with installation on single unit vehicles. Cost estimates also varied with respect to the truck type. For example, ATA estimated the cost in 1985 to be \$150 per semitrailer and \$600 for straight trucks.

- The response given by the American Trucking Association (1982) is typical of the opposition viewpoints. In its letter to NHTSA of March 15, 1983 (with a supporting internal study on the "Cost of Truck Equipment Regulation"), ATA made the following statement.
- ATA stated that it has not changed its (negative) position to a similar rulemaking in 1971, and believed that the Docket on underride guard should be terminated. It first argued about the validity of NHTSA cost estimates. It pointed to a similar 1971 study that indicated an expected saving of 50-100 lives at a capital outlay cost of approximately \$0.5 billion; and than argued that such a rule in 1980 would have cost \$2.8 billion.
 - It further argued that "The Fatal Accident Reporting System (FARS) provides no national counts of underride but instead gives estimates arrived at by statistical manipulation of small sample data. For example, one NHTSA analysis indicated 29 lives a year could be saved by the proposed rule, but since accident data in an unrelated Bureau of Motor Carrier Study was off by a factor of two, that figure was doubled to show 58 persons saved per year. In another NHTSA study the 236 fatal truck underride accidents reported were actually the nationally weighted total calculated from two actual truck underride fatalities
 - The ATA argued about the physical effectiveness of the proposed guard to prevent underride, because it was designed to withstand impacts (according to NHTSA) at 35 mph, while most accidents occur at higher speed. Among others it referred to a study by the University of Michigan Transportation Research Institute (without specific citation) which showed that "...closing speed in 2/3 of such incidents it studied were greater than 35 mph."