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Fuji Heavy Industries U.S.A., Inc. c/o Subaru of America

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April 7, 2008

Ref. No.: GR08-012

Office of NHTSA Administrator (NOA-010) National Highway Traffic Safety Administration 1200 New Jersey Avenue Washington, DC 20590 Attention: VIN Coordinator

RE: Part \$65 - Vehicle Identification Number 2009 Subaru Tribeca, Outback and Legacy Models

Dear VIN Coordinator:

Pursuant to 49 CFR 565.7(d), Fuji Heavy Industries USA, Inc. submits the attached information necessary for NHTSA to decipher the characters contained in the vehicle identification numbers ("VINs") on model year 2009 Tribeca, Outback and Legacy vehicles sold in the United States.

Please contact me by at (856) 488-3115 if you have questions or should need additional information.

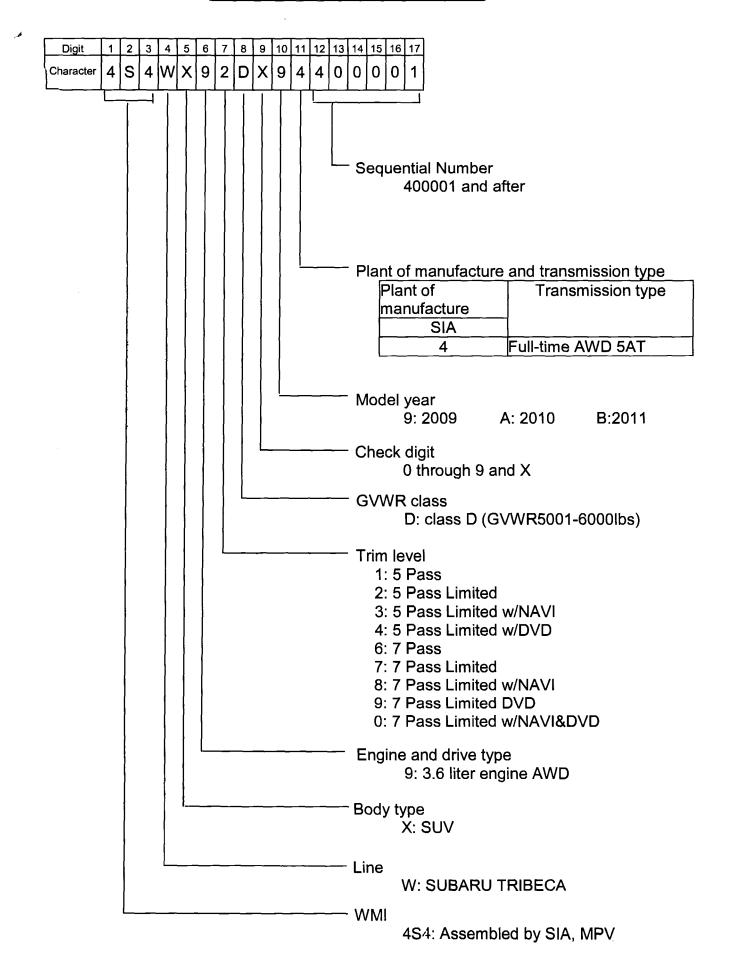
Sincerely,

Maurice Arcangeli Safety Activities Manager Government Relations

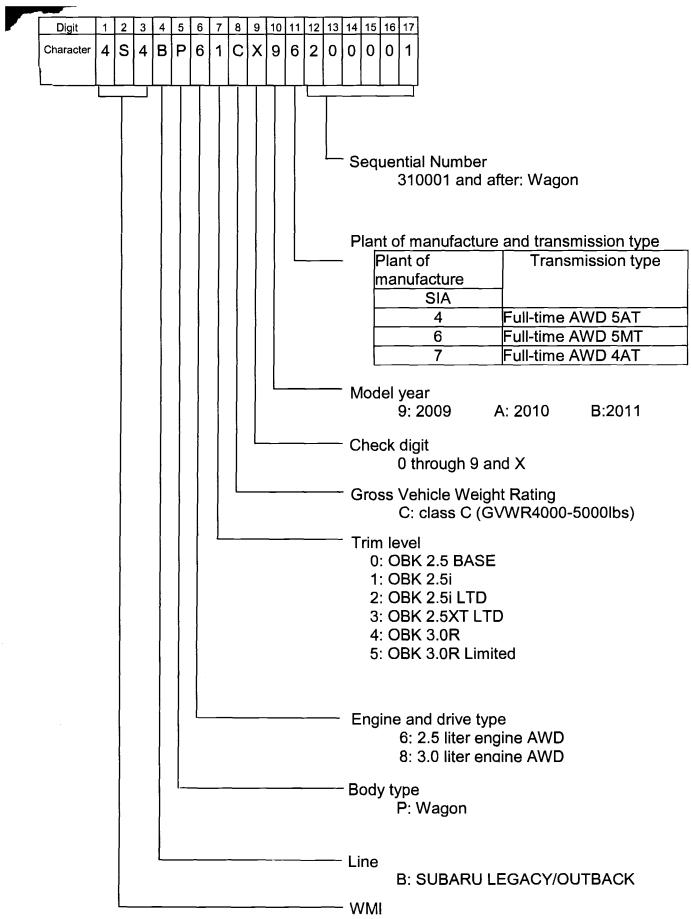
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Enclosure

VIN SCHEME FOR 2009MY TRIBECA



VIN SCHEME FOR 2009MY OUTBACK



4S4: Assembled by SIA, MPV

VIN SCHEME FOR 2009MY LEGACY

