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February 8, 2005 QT-CRE-05- 0024

Mr. L. Robert Shelton

Executive Director
National Highway Traffic Safety Administration
400 Seventh Street, S.W.
Washington, D.C. 20590
U.S.A.

Submission of VIN Coding System

Dear Mr. Shelton,

In accordance with the requirements of 49 CFR § 565.7(d), Mitsubishi Fuso Truck and Bus Corporation (MFTBC) hereby submits a summary of the revised VIN coding system for the 2006 model heavy-duty vehicles manufactured by MFTBC and sold by Mitsubishi Fuso Truck of America, Inc. (MFTA).

This information is complete to the best of our knowledge. If you have any questions, please feel free to contact our U.S. representative Mr. S. Tanaka of Mitsubishi Fuso Truck of America, Inc. at 856-467-3973 by telephone, 856-467-3919 by fax or by E-mail: stanaka@mitfuso.com.

Best regards,

M. Tanaka Manager

Certification & Regulation Department Quality & Technical Affairs Office

cc: Mr. S. Tanaka, MFTA

2006 VEHICLE IDENTIFICATION NUMBER FOR HEAVY DUTY TRUCK (MITSUBISHI FUSO TRUCK AND BUS CORPORATION)

