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TELEPHONE: 048-726-Ref. No. KN06-317 October 25th, 2006

Administrator National Highway Traffic Safety Administration 400 Seventh Street, Southwest Washington, D.C. 20590

Attention to the VIN Coordinator

VIN Information of the 2008 Year Models

Dear Sir,

Following to the reporting requirement of part 565, Vehicle Identification Number Requirements in 49 CFR, we are pleased to submit the updated VIN information of the 2008 year models of Nissan Diesel Trucks (UD Trucks).

The models will be introduced in February of 2007 into U.S. market. And the code for model year is changed. Other information are not changed from that of the 2007 year models.

If you need further information, please contact our counterpart in the United States as mentioned below:

Mr. Lawrence J. Schultz Vice President-Service Nissan Diesel America Inc. 5930, West Campus Circle Drive Irving, Texas 75063

Phone: 972-756-5527

Fax: 972-518-1406

Your usual cooperation would be very much appreciated.

Sincerely yours,

Koichi Hiramoto Executive Officer

Product Development Division

NISSAN DIESEL "VEHICLE IDENTIFICATION NUMBER" CODING SYSTEM

	Section 1 Manufacturer			Section 2			Section 3	Section 4											
				Vehicle Description				Check	Vehicle Indicator										
	1	denti	fier								Digit								
	#	#	#	#	#	#	‡	#	#		#	#	#	#	*	*	*	*	*
Position No.	1	2	3	4	5	6	3	7	8		9	10	11	12	13	14	15	16	17
Example	J	N	A	P	A	8	3	1	Н		7	8	A	E	1	2	3	4	5

*: Numeric

#: Alphabetic or numeric

Manufacturer Identifier (Section 1): Manufacturer, Make and Type

Vehicle Description (Section 2): Line, Series, Chassis, GVWR Class, Engine Type, Model Change, Brake System and Cab Type

Check Digit (Section 3): Character for Verifying Accuracy of VIN

Vehicle Indicator (Section 4): Model Year, Plant of Manufacture and Sequential Number

A. Section 1 (Position 1 to 3) - Manufacturer Identifier

Manufacturer: Nissan Diesel Motor Co., Ltd.

Code	Make	Туре
JNA	UD	Incomplete Vehicle (Truck)
JNE	. UD	Truck

B. Section 2 (Position 4 to 8) - Vehicle Description

B-1 Position 4, 5 (Vehicle line, Series, Chassis, GVWR Class)

Code	Inf	formation		
U Z	U D 1 4 0 0	(U 4 1),	4×2	Class 4
M C	U D 1 8 0 0 C S	(MKA 3 51),	4 x 2,	Class 5
M A	U D 1 8 0 0 H D	(MKA 371),	4 x 2,	Class 5
МВ	U D 2 0 0 0	(MKB 3 71),	4 x 2,	Class 5
L C	U D 2 3 0 0 LP/DH	(LKC 3 71),	4 x 2,	Class 6
PΑ	U D 2 6 0 0 LP/DH	(PKA 3 71),	4 x 2,	Class 6
PC	U D 3 3 0 0	(PKC 3 71),	4 x 2,	Class 7

B-2 Position 6 (Engine Type)

Code	Information
5	J05D-TF: 4.728 L, 175 HP,
	Diesel with Turbo Charger and Intercooler
8	J08E-UJ: 7.684 L, 230 HP,
	Diesel with Turbo Charger and Intercooler

B-3 Position 7 (Model Change)

This code represents the model change of vehicle series. The character is numeric, from 0 to 9.

B-4 Position 8 (Brake System, Cab Type)

Cab type: Cab over engine, Forward control Type

Code	Information						
J	Hydraulic Brake System	UD1400 (U41)					
		UD1800CS (MKA351)					
		UD1800HD (MKA371)					
Н	Air Over Hydraulic Brake System	UD2000(MKB371)					
		UD2300LP/DH(LKC371)					
		UD2600LP/DH(PKA371)					
L	Air Brake System	UD3300 (PKC371)					

C. Section 3 (Position 9) - Check Digit

The code for the Check Digit is determined by mathematical calculation according to 49 CFR Part 565.

D. Section 3 (Position 10 to 17)

D-1 Position 10 (Model Year)

The code for the model year is determined according to 49 CFR Part 565.

D-2 Position 11 (Plant of Manufacture)

Code	Information
A	Ageo Plant

D-3 Position 12 to 17 (Sequential Production No.)

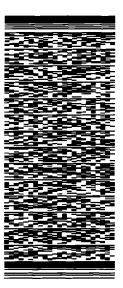
This code represents the sequential production number. The first character is alphabetic, from A to Z, or numeric, from 0 to 9, and the others are numeric, from 00001 to 99999.

From: Origin ID: (972)756-5530 Nissan Diesel America 5930 W. Campus Circle Joanne Conaway

Irving, TX 75063

BILL SENDER

SHIP TO: (202)366-5226 400 Seventh Street, S.W. NHTSA Washington, DC 20460 Room 6111, NVS223 Mr. Dave Coleman



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