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December 5, 2006 RD-CRE-06~ 0253

Ms. Jacqueline Glassman

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

Submission of VIN Coding System

Dear Ms. Glassman,

In accordance with the requirements of 49 CFR § 565.7(d), Mitsubishi Fuso Truck and Bus Corporation (MFTBC) hereby submits a summary of the VIN coding system for the 2008 model heavy-duty vehicles manufactured by MFTBC and sold by Mitsubishi Fuso Truck of America, Inc. (MFTA) and Sterling Trucks.

This information is complete to the best of our knowledge. If you have any questions, please feel free to contact us at 81-44-587-2137 by telephone, 81-44-587-2244 by fax or by E-mail: katsumi sanefuji@mitsubishi-fuso.com.

Best regards,

K. Sanefuji Manager

Certification & Regulation Department

K. Sanefujo

Research & Development

2008 VEHICLE IDENTIFICATION NUMBER FOR HEAVY DUTY TRUCK (MITSUBISHI FUSO TRUCK AND BUS CORPORATION)



