

June 26, 2006 RD-CRE-06- 0149

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

Submission of revised VIN Coding System

In accordance with the requirements of 49 CFR § 565.7(d), Mitsubishi Fuso Truck and Bus Corporation Dear Ms. Glassman, (MFTBC) hereby submits a summary of the revised VIN coding system for the 2007 model heavy-duty vehicles manufactured by MFTBC and sold by Mitsubishi Fuso Truck of America, Inc. (MFTA) and

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 Sterling Trucks. sanefuji@mitsubishi-fuso.com.

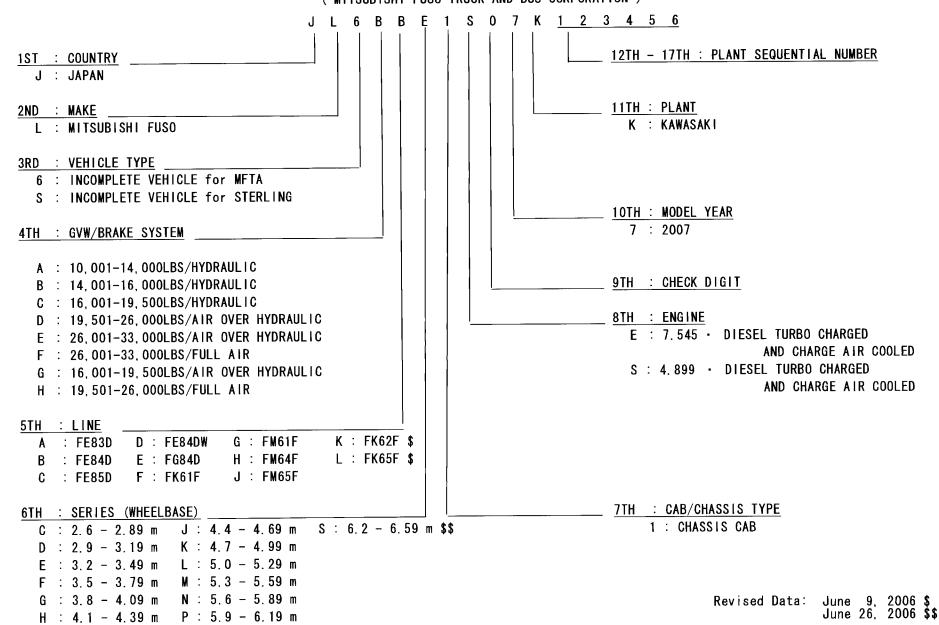
Best regards,

ld. Sanefuji K. Sanefuji, Manager

Certification & Regulation Department

Research & Development

2007 VEHICLE IDENTIFICATION NUMBER FOR HEAVY DUTY TRUCK (MITSUBISHI FUSO TRUCK AND BUS CORPORATION)



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