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December 27, 2005
•• RD-CRE-05- 0049

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 2007 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,

Katsumi Sanefuji

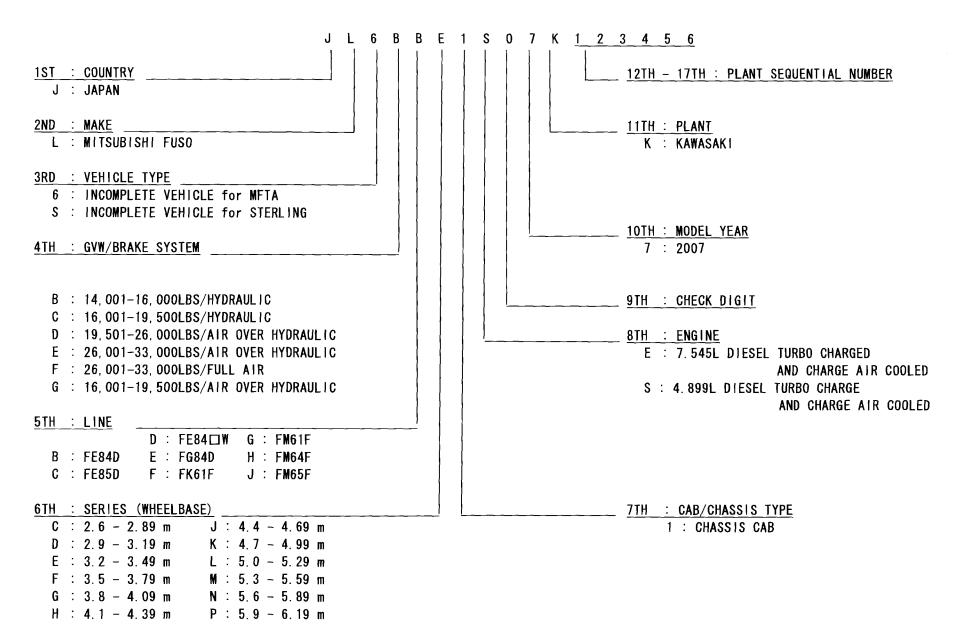
Manager

Certification & Regulation Department

K. Janufynji

Research & Development

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



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400 Saventh Street, S.W.
Washington, DC 20590

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Ms.Jacqueline Glassman, Kag. Deputy Administrator

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New Jacqueline Glassmon, Esq. Deputy Administrator