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5pgs.

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February 27, 2006

The Administrator
National Highway Traffic Safety Administration
400 Seventh Street, SW.
Washington, DC, 20590

Attention: VIN Coordinator

Dear Sir/Madam,

Pursuant to the requirement under Title 49 CFR Chapter V - National Highway Traffic Safety Administration, Department of Transportation Part 565 - Vehicle Identification Number Requirements, paragraph 565.7 (d), please find attached a revised VIN specification for Autocar, LLC.

Yours truly,

AUTOCAR, LLC



Jo Theart
Compliance



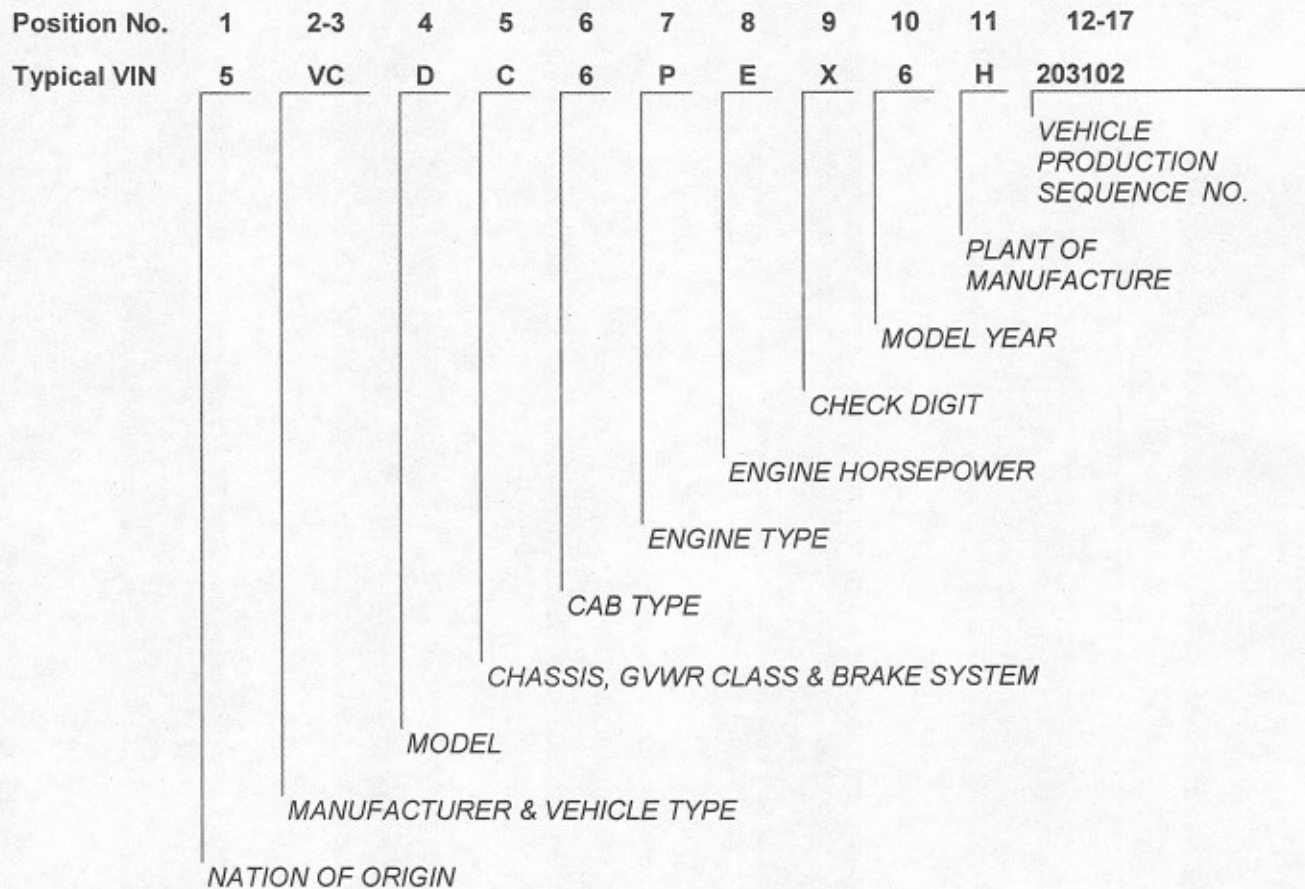


WORK INSTRUCTION:	VIN Encoder Work Instruction		
DOC. NO.	ENI-1001	REVISION:	03
DATE:	February 21, 2006	PAGE:	Page 1 of 4
PREPARED BY:	Jo Theart	TITLE:	Compliance
APPROVED BY:	Bill Dolesh	TITLE:	Vice President Engineering

AUTOCAR, LLC VEHICLE IDENTIFICATION NUMBER

Autocar VINs are established in conformance with Title 49 of the U.S. Code of Federal Regulations, Part 565 and the Canadian Motor Vehicle Safety Regulations, Standard 115.

Figure 1, shown below, provides a simplified example of an Autocar VIN.





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AUTOCAR VIN SPECIFICATION

First Position

NATION OF ORIGIN	CODE			
	2006	2007		
USA	5	5		

Second and Third Positions

MANUFACTURER & VEHICLE TYPE	CODE			
	2006	2007		
AUTOCAR, LLC A DIVISION OF GRAND VEHICLE WORKS HOLDINGS, LLC – TRUCK-TRACTOR	V4	V4		
AUTOCAR, LLC A DIVISION OF GRAND VEHICLE WORKS HOLDINGS, LLC – CHASSIS CAB	VC	VC		

Fourth Position

MODEL	CODE			
	2006	2007		
WX	D	D		
WXR	E	---		
WXLL	H	H		

Fifth Position

CHASSIS, GVWR CLASS & BRAKE SYSTEM	CODE			
	2006	2007		
4 x 2 CLASS 7 AIR BRAKE	1	1		
4 x 2 T CLASS 7 AIR BRAKE	2	2		
4 x 2 CLASS 8 AIR BRAKE	3	3		
4 x 2 T CLASS 8 AIR BRAKE	4	4		
6 x 4 CLASS 8 AIR BRAKE	C	C		
6 x 4 T CLASS 8 AIR BRAKE	6	6		
6 x 6 CLASS 8 AIR BRAKE	D	D		

Fifth Position– Continued



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CHASSIS, GVWR CLASS & BRAKE SYSTEM	CODE			
	2006	2007		
8 x 4 CLASS 8 AIR BRAKE	E	E		
8 x 6 CLASS 8 AIR BRAKE	F	F		
8 x 8 CLASS 8 AIR BRAKE	G	G		
OTHER CLASS 8 AIR BRAKE	9	9		
GLIDER KIT AIR BRAKE	Z	Z		

Note: T denotes Tractor

Sixth Position

CAB TYPE	CODE			
	2006	2007		
LOW COE	6	6		

Seventh Position

ENGINE TYPE	CODE			
	2006	2007		
CUMMINS ISM EGR DIESEL 6 CYL 10.8 L	B	B		
CUMMINS ISC DIESEL 6 CYL 8.3 L	C	C		
CUMMINS C8.3 CNG 6 CYL 8.3 L	F	F		
CUMMINS ISC EGR/DPF DIESEL 6 CYL 8.3 L	H	H		
CUMMINS ISL EGR/DPF DIESEL 6 CYL 8.9 L	J	J		
CUMMINS ISM EGR/DPF DIESEL 6 CYL 11.1 L	K	K		
CUMMINS ISL DIESEL 6 CYL 8.9 L	L	L		
CUMMINS ISL HPCR DIESEL 6 CYL 8.9 L	M	M		
CUMMINS ISC HPCR DIESEL 6 CYL 8.3 L	P	P		
CUMMINS L GAS PLUS CNG 6 CYL 8.9 L	R	R		
CUMMINS ISM DIESEL 6 CYL 10.8 L	U	U		
NONE (glider)	Z	Z		



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Eighth Position

ENGINE HORSEPOWER	CODE			
	2006	2007		
225 TO 274	D	D		
275 TO 324	E	E		
325 TO 374	F	F		
375 TO 424	G	G		
425 TO 474	H	H		
475 TO 524	J	J		
525 TO 574	K	K		
575 TO 624	L	L		
NONE (glider)	Z	Z		

Ninth Position

CHECK DIGIT	CODE			
	2006	2007		
AS CALCULATED – (See ENI-1001 Section 5.3 and Appendix B for Calculation Parameters)	---	---		

Tenth Position

MODEL YEAR	CODE			
	2006	2007		
DATE CODE	6	7		

Eleventh Position

PLANT OF MANUFACTURE	CODE			
	2006	2007		
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HAGERSTOWN, INDIANA	H	H		

Twelfth Through Seventeenth Positions

SEQUENTIAL PROD. NO.				