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ORIGINAL

December 12, 1990

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

ATTN: VIN Coordinator

Dear Sir:

Effective on December 11, 1990, Miller Trailers, Inc. has ceased to exist as a manufacturing entity. The assets of Miller Trailers have been purchased by Oshkosh Truck Corporation, Oshkosh, Wisconsin. What was known as Miller Trailers, Inc. has now become Oshkosh Trailer Division.

Please modify your records to replace the name Miller Trailers, Inc. with the name Oshkosh Truck Corporation - Trailer Division (formerly Miller Trailers, Inc.).

Under our new ownership, Oshkosh Trailer Division will continue the identical vehicle identification number system employed by former Miller Trailers as described on drawing number SKC-2763 Rev. B on file at NHTSA.

Vehicle certification and records of first ownership will continue to be the responsibility of Oshkosh Trailer Division for vehicles manufactured under Miller Trailers, Inc. (prior to December 11, 1990) and those manufactured under Oshkosh Trailer Division (after December 10, 1990).

On November 30, 1990, I requested clarification from the Chief Counsel, NHTSA, on the acceptability of continuing the use of Millers assigned WMI under the new name of Oshkosh Truck Corporation - Trailer Division. Until such time as a formal legal interpretation is received on this request, we have no alternative but to continue with the existing WMI assigned to the former Miller Trailers, Inc.

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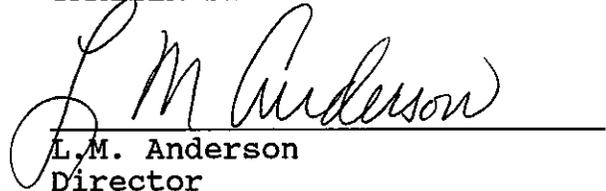
December 12, 1990

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Our records will provide accountability and traceability for recall for both Oshkosh Truck Corporation - Trailer Division and the former Miller Trailers, Inc.

Sincerely,

OSHKOSH TRUCK CORPORATION
TRAILER DIVISION

A handwritten signature in cursive script, reading "L.M. Anderson", is written over a horizontal line.

L.M. Anderson
Director
Commercial Engineering

cc: Paul Jackson Rice, Chief Counsel, NHTSA
Dan Sullivan, OTD

/ks