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MACK TRUCKS, INC.
Engineering Development & Test Center
2402 Lehigh Parkway South (18103)
P.O. Box 1907
Allentown, PA 18105-1907

EXHIBIT 10

Phone 610-709-3011
Fax 610-351-8737

2006 MAR 10 A 9:22

March 2, 2006

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

Dear Sir:

SUBJECT: MANUFACTURER IDENTIFICATION
49 CFR PART 566

In compliance with the requirements established in Title 49, Code of Federal Regulations, Part 566, Manufacturer Identification, Mack Trucks, Inc., a manufacturer of heavy duty trucks in GVWR Class 8, submits the following revised information pertaining to manufacturer identification and product description.

This submission includes various revisions to our product description information reflecting planned production expansion and/or modification. This submission is complete and replaces our previous submission in its entirety.

In North America, Mack® trucks are assembled at the following locations.

MACUNGIE ASSEMBLY OPERATIONS
7000 ALBURTIS ROAD
MACUNGIE, PA 18062-9631

NEW RIVER VALLEY ASSEMBLY OPERATIONS
ROUTE 643, P.O. BOX 1126
DUBLIN, VA 24084-3908

Mack Trucks, Inc. is incorporated in the State of Pennsylvania. Residence address is as follows.

MACK TRUCKS, INC.
2100 MACK BOULEVARD
P.O. BOX M
ALLENTOWN, PA 18105-5000

SUBJECT: MANUFACTURER IDENTIFICATION
49 CFR PART 566

A description of each type of motor vehicle currently manufactured or planned to be manufactured by Mack Trucks, Inc. is attached. Because each Mack assembly facility has the basic capability of manufacturing any Mack model, we are listing the facility or facilities currently assembling each vehicle series. In view of the extensive variety of body types and configurations which can be, and are, installed on vehicles in GVWR Class 8, we are listing the categories of bodies which we would expect to represent the majority of installations.

Very truly yours,

MACK TRUCKS, INC.

A handwritten signature in black ink, appearing to read "Thomas F. Brown", written in a cursive style.

Thomas F. Brown
Principal Engineer
Vehicle Architecture

Attachments

BASIC VEHICLE MODELS
MANUFACTURED BY MACK TRUCKS, INC.

Page 1 of 3

MACK® CHN600 SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 27352 kilograms (35,000 to 60,300 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, van or other truck application. Primarily manufactured at Dublin, VA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® CHU600 SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 27352 kilograms (35,000 to 60,300 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, van or other truck application. Primarily manufactured at Dublin, VA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® CL700 SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 20866 to 40824 kilograms (46,000 to 90,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, tank or other truck application. Primarily manufactured at Macungie, PA, in the following version:

"703" --- Three, or more, axle vehicle.

MACK® CT700 (Granite® Axle Back™) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, dump, platform, refuse or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"702" --- Two axle vehicle.

"703" --- Three, or more, axle vehicle.

MACK® CTP700 (Granite®) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, dump, platform, refuse or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"702" --- Two axle vehicle.

"703" --- Three, or more, axle vehicle.

"702B" --- Axle back, two axle vehicle.

"703B" --- Axle back, three, or more, axle vehicle.

MACK® CV500 (Granite Bridge Formula®) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 25402 to 30845 kilograms (56,000 to 68,000 lbs.), incorporating a conventional cab configuration. Manufactured as an incomplete vehicle (chassis-cab) intended for completion as a concrete mixer, dump, or other truck application. Primarily manufactured at Macungie, PA, in the following version:

"503" --- Three, or more, axle vehicle.

BASIC VEHICLE MODELS
MANUFACTURED BY MACK TRUCKS, INC.

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MACK® CV700 (Granite®) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, dump, platform, refuse, snowplow or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"702" -- Two axle vehicle.

"703" --- Three, or more, axle vehicle.

MACK® CXN600 (Vision™) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 27352 kilograms (35,000 to 60,300 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, van or other truck application. Primarily manufactured at Dublin, VA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® CXP600 (Pinnacle™) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 27352 kilograms (35,000 to 60,300 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, van or other truck application. Primarily manufactured at Dublin, VA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® CXU600 (Pinnacle™) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 27352 kilograms (35,000 to 60,300 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a dump, platform, van or other truck application. Primarily manufactured at Dublin, VA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® GU700 (Granite®) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, dump, platform, refuse or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"702" --- Two axle vehicle.

"703" --- Three, or more, axle vehicle.

MACK® GU800 (Granite® Axle Back™) SERIES

GVWR Class 8, diesel powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a conventional cab configuration. Manufactured as a completed vehicle (truck tractor) or incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, dump, platform, refuse or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"702" --- Two axle vehicle.

"703" --- Three, or more, axle vehicle.

BASIC VEHICLE MODELS
MANUFACTURED BY MACK TRUCKS, INC.

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MACK® LE600 SERIES

GVWR Class 8, diesel or natural gas powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a low, forward mounted cab. Manufactured as an incomplete vehicle (chassis-cab) intended for completion as a refuse truck. Primarily manufactured at Macungie, PA, in the following version:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® LEU600 SERIES

GVWR Class 8, diesel or natural gas powered vehicles, with an approximate GVWR range of 15876 to 41731 kilograms (35,000 to 92,000 lbs.), incorporating a low, forward mounted cab. Manufactured as an incomplete vehicle (chassis-cab) intended for completion as a refuse truck. Primarily manufactured at Macungie, PA, in the following version:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.

MACK® MR600 SERIES

GVWR Class 8, diesel or natural gas powered vehicles, with an approximate GVWR range of 15876 to 54432 kilograms (35,000 to 120,000 lbs.), incorporating a low, forward mounted cab. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, concrete pump, dump, fire apparatus, platform, refuse, tank or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"P" --- Two axle vehicle.

"S" --- Three, or more, axle vehicle.

MACK® MRU600 SERIES

GVWR Class 8, diesel or natural gas powered vehicles, with an approximate GVWR range of 15876 to 54432 kilograms (35,000 to 120,000 lbs.), incorporating a low, forward mounted cab. Manufactured as a completed vehicle (truck tractor) or as an incomplete vehicle (chassis-cab) intended for completion as a truck tractor, or as a concrete mixer, concrete pump, dump, fire apparatus, platform, refuse, tank or other truck application. Primarily manufactured at Macungie, PA, in the following versions:

"602" --- Two axle vehicle.

"603" --- Three, or more, axle vehicle.



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2402 LEHIGH PARKWAY SOUTH (18103)
P. O. BOX 1907
ALLEN TOWN, PA 18105-1907
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First Class Mail

Handwritten signature/initials

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