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January 3, 2007

Mr. David Coleman
Office of Vehicle Safety Compliance
National Highway Traffic Safety Admin.
400 Seventh St S.W.
Washington, DC 20590

Re: 1S9 - Deleting production location and addition of type of body

Dear Mr. Coleman,

Please find enclosed a revised Vehicle Identification Number (VIN) reformulation chart. The revision to the VIN reformulation chart is in the 4th & 5th position for type of body and the 11th position for additional factory locations. The additional information for the 4th & 5th positions is the addition of a "B" for both positions to designate "Bottom Dump" in both the Frame Type(position 4) & Body Type(position 5). We have stopped out sourcing some trailer models to a company in Aurora, IL. and we think it appropriate to delete the "A" for the Aurora, IL location. Please inform us if there are other reporting requirements besides those done here.

Please contact me by phone or fax if there are other reporting obligations that need to transpire to maintain Federal compliance.

Thanks for your assistance in this time of change.

Sincerely,
SmithCo Mfg., Inc.

By: 
Randy Strong, CFO

SMITH COMPANY REPORT

FRAME TYPE: [REDACTED]

I-BEAM = S

RECT. TUBE = T

Add ———

BOTTOM DUMP=B

BODY TYPE: [REDACTED]

SIDEDUMP TRAILER = S

DOLLY CONVERTOR = D

TAG TRAILERS = T

LOWBED TRAILERS = L

END DUMP = E

Add ———

BOTTOM DUMP=B

FRAME LENGTH: [REDACTED]

ROUND UP TO NEAREST FOOT

NUMBER OF AXLES: [REDACTED]

MODEL YEAR: [REDACTED]

FACTORY LOCATION: [REDACTED]

LEMARS, IA = L

Delete ———

(Dynaweld) AURORA, IL = A

SERIAL NUMBER: [REDACTED]

LAST 3 DIGITS

VIN NUMBER: 1 S 9 B B 3 8 3 8 7 L 4 7 6 0 0 1