

S.M.S. INC.
SALES & SERVICE
52 CONCORD ROAD
ASTON, PA 19014
610-497-2012 FAX 610-497-2519

49CFR56L
MANUF. I.D.

June 19, 2007

National Highway Traffic Safety Administration
Attn: David Coleman, Administrator
400 7th St. SW, Room 6115
Washington, DC 20590

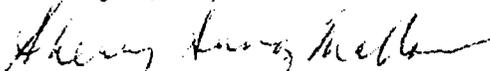
Dear Mr. Coleman,

We would like to register with you as an incomplete vehicle, final stage and altered stage motor vehicle manufacturer. Our information is as follows:

S.M.S. Inc. 52 Concord Rd., Aston, PA 19014 – PA corporation
Our company completes trucks by installing dump bodies, grain bodies, utility bodies and flatbed bodies and related accessories on chassis-cabs with GVWRs from 8500 lbs to more than 33000 lbs. We install lift axles.

Could you please send a written confirmation by fax that we submitted the required Manufacturer Identification information and are now registered? Our fax number is 610-497-2519.

Thank you,


Sherry Savoy Mallon
S.M.S. Inc.