

Meritt Equipment Company

9339 Highway 85
Henderson, CO 80640

September 22, 2008

Administrator, National Highway Traffic Safety Administration
400 Seventh Street, SW.
Washington, DC 20590
Attention: VIN Coordinator

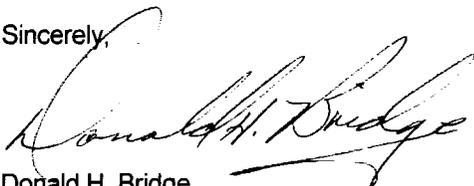
Dear Sir or Madam:

Following is the information necessary to decipher the characters contained in the proposed VIN numbers requested from SAE per 49CFR565.

Char 1 – 3	1M9	Manufacturer Identifier requested of SAE
Char 4		Trailer Type
	1	Full Trailer
	2	Semi-Trailer
	3	Trailer Dolly
	4	Truck Body
	5	Gooseneck Trailer
Char 5		Body Platform
	L	Platform (Flatbed)
	N	Livestock
	P	Grain (Dump)
	S	Special
Char 6 – 7		Trailer Length (in feet – rounded up to next integer foot)
Char 8		Number of Axles
Char 9		Check Digit
Char 10		Model Year
Char 11		Manufacturing Location
	H	Henderson, CO
Char 12 – 14		Manufacturer Identifier requested of SAE continued
		020 → 059 inclusive, specifically the first 3 digits of the Merritt Equipment Co serial number
Char 15 – 17		Final (3) digits of the Merritt Equipment serial Number

Additionally, Merritt Equipment Company uses its corporate name as the "Make" designator for sales purposes.

Sincerely,



Donald H. Bridge
Sr. Mfg Eng

9339 HWY. 85

HENDERSON, COLORADO 80640



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