

The Knapheide Manufacturing Company

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April 10, 2007

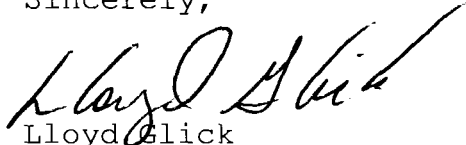
Administrator
National Highway Traffic Safety Administration
400 Seventh Street, S.W.
Washington, DC 20590

The purpose of this letter is to advise NHTSA that Knapheide Truck Equipment Company will begin final stage manufacturing on February 1, 2007 under the name and address shown below:

Knapheide Truck Equipment Company Southeast
2900 N. w. 73rd Street
Miami, FL 33147

Knapheide Truck Equipment Company Southeast will be completing chassis cabs by installing service bodies, dump bodies, platform bodies and related accessories. Trucks will range in size from 5000 GVWR to 65,000 GVWR.

Sincerely,



Lloyd Glick
President
Knapheide Truck Equipment Company

