

01-022-N11B-11392

2 pgs.

February 28, 2006

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

Dear VIN Coordinator:

Larrick, LLC, dba Strongback Trailers, submits the following code for the deciphering of its VIN Numbers:

Digits 1, 2, & 3: WMI = 459
Digit 4: Type
Digit 5: GVW
Digit 6: Axle
Digit 7: length
Digit 8: Body
Digit 9: Check Digit
Digit 10: Model year
Digit 11: Plant Location
Digit 12-17: Sequential Serial Nos. of the Vehicle

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Type:

The letter E shall designate equipment trailers, the letter U shall designate utility trailers and the letter T shall designate tilt trailers.

Axles: 1 for single axle
2 for tandem axle
3 for tri-axle

Length: 1—8'

2—10'

3—12'

4—14'

5—16'

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Length (continued)

6 - 18'
7 - 24'
9 - 34'
X - 40'

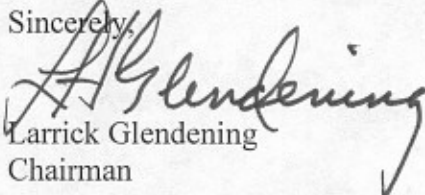
Body Type: F: Flat
E: Equipment
B: Box

Plant of Manufacture: P = Palmetto

Serial Nos. : The first number shall be 000001 and each number thereafter shall follow in sequential order.

Please let me know if you need any further information.

Sincerely,


Larrick Glendening
Chairman