

Sterling Fabrication, Inc.
14803 Hooper Rd
Houston, TX 77047
(713)433-0799

March 27, 2006

Administrator
National Highway Traffic Safety Administration (NSA-32)
400 Seventh Street, SW
Washington, DC 20590
Attn: VIN Coordinator

Subject: VIN Decoding Information for Sterling Fabrication, Inc.

In accordance with Paragraph 565.7(c) of 49 CFR Part 565, *Vehicle Identification Number, Sterling Fabrication, Inc.* hereby submits Vehicle Identification Number (VIN) decoding information.

VIN POSITION:	DESCRIPTION:	CODES:
1, 2 & 3	WMI	4S9
4	Trailer Type	T = Tongue Pull G = Goose Neck 5 = Fifth Wheel
5	Body Type	F = Flatbed
6 & 7	Length of Trailer (all lengths rounded to nearest foot)	14 = 14 Feet Long 20 = 20 Feet Long
8	Number of Axles	2 = 2 Axles 3 = 3 Axles
9	Check Digit	Calculate – SEE 49 CFR 565.4
10	Model Year	6 = 2006 7 = 2007
11	Plant Location	H = Houston
12, 13 & 14	WMI	064

15, 16 & 17

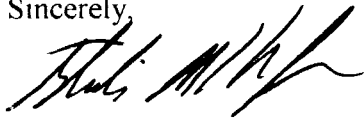
Sequential Production Number

001

002

If you have any questions, you may contact Sterling W. McQueen, Jr. at (713) 433-0799.

Sincerely,

A handwritten signature in black ink, appearing to read "Sterling W. McQueen, Jr.", written in a cursive style.

Sterling W. McQueen, Jr.
President