

J & E Manufacturing Inc.

53472 CR 9 North

Elkhart, IN 46514

Ph: 574-266-2149

Friday, April 6, 2006

Mr. David Coleman
National Highway Traffic Safety Administration
400 Seventh Street, SW
Washington, DC 20590

Dear Mr. Coleman:

J & E Manufacturing, Inc., 53472 CR 9 North, Elkhart, IN 46514 hereby submits
Vehicle Identification (VIN) decoding information.

VIN Position	Description	Codes
1,2, & 3	1J9	WMI (J & E Mfg., Inc.)
4	B	Ball Type Pull
5	Utility	Utility
6 & 7	07	7 = FEET
8	1	1 AXLE
9	4	Calculated Check Digit
10	6	Model Year
11	Elkhart	E = Elkhart
12, 13, & 14	357	Assigned by SAE
15, 16, & 17	001	Production Number

Sincerely,



Jeffery Short