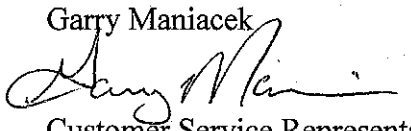
Matthews Buses Inc.

2900 Route 9
Ballston Spa, NY 12020
Phone: 518-584-2400
Fax: 518-587-6706

April 6, 2010

This letter is in response to EQ10-003. In which Indiana Mills has found a defect involving school bus seats. We did purchase two seats that were manufactured by Indiana Mills and are part of this safety recall. However we have not installed these seats on any bus and have them to be returned to Indiana Mills since they were not the correct seats for this application.

Garry Maniacek



Customer Service Representative
1-845-427-9091 ext 505