

01-022-NIIB-10768

May 25, 2005

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

Subject: VIN Decoding Information for Madewell Products Corporation

In accordance with section 565.7 of 49 CFT Part 565, Vehicle Identification Number, Madewell Products Corporation hereby submits Vehicle Identification number (VIN) decoding information, as follows:

| VIN Position | Description | Codes |
|--------------|------------------------------|---------------------------------|
| 1,2 & 3 | WMI | 1 M 9 – assigned by SAE |
| 4 | Trailer Type | B = Ball Type Pull |
| 5 | Body Type | U = Utility Trailer |
| 6&7 | Length of Trailer | 18 Feet Long |
| 8 | Number of Axles | 2 = 2 Axles |
| 9 | Check Digit | Calculate – see 49 CFR 565.4 |
| -10 | Model Year | 2005 |
| 11 | Plant Location | Alpharetta, GA |
| 12, 13 & 14 | WMI | 7 3 5 – assigned by SAE |
| 15, 16 & 17 | Sequential Production Number | 001 002 003 |
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Sincerely,

Jonathan M. Steele, President Madewell Products Corporation