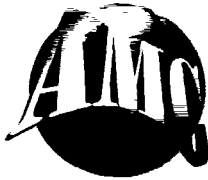


Com

2501 Hwy 72 West
Walnut, MS 38683



January 26, 2004

Society of Automotive Engineers (SAE)
400 Commonwealth Drive
Warrendale, PA 15096-0001
World Manufacturing Identifier
(724) 772-8511

Abby Manufacturing Company
2501 Hwy 72 West
Walnut, MS 38683
(662) 223-5339
fax: (662)223-5340

Owner(s) of Company: Terry and Linda Abby

City of Incorporation: Walnut, MS

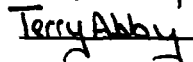
Product Manufactured: Abby Manufacturing Company builds trailers from steel purchased at local suppliers. Some trailers are fitted with electric welding equipment. Some trailers are for hauling of small loads of various materials and equipment. Some trailers are used on airport facilities for freight movement. Trailers are produced and assembled complete at our facility.

GVWR The gross vehicle weight ratings (GVWR) of our products range from 300 lb yard trailers to 35,000 lb equipment trailers.

Signed:



Date: 2-2-04

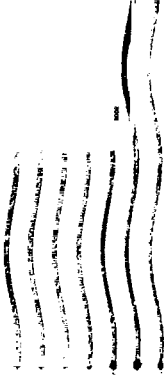


Typed Name

Capacity of Signatory (President, owner)

1

MEMPHIS TN 381
PM
02 FEB 1968



1000+36051