Milford Welding & Manufacturing Inc. 602 13th Street Milford, Iowa 51351

Febuary 7, 2006

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

Subject: VIN Decoding Information for Milford Welding & Manufacturing Inc.

In accordance with 565.7 of 49 CFR Part 565, Vehicle Identification Number, Milford Welding & Manufacturing Inc. hereby submits Vehicle Identification number (VIN) decoding information.

VIN Position	Description	Codes
1,2,&3	WMI	1 M 9 assigned by SAE
4	Trailer Type	B=Ball Type Pull G=Gooseneck
5	Body Type	B=Boat Trailer U=Utility Trailer E=Enclosed Trailer
6&7	Length of Trailer (all length rounded to nearest foot)	14=14 foot long 30=30 foot long
8	Number of Axles	1=1axle 2=2axles 3=3axles
9	Check Digit (last position to be entered-after calculations)	Calculate-SEE 49 CFR 4
10	Model Year	6=2006 7=2007 8=2008 9=2009 A=2010
11	Plant Location	M=Milford
12,13,&14	WMI	7 5 6-assigned by SAE
15,16,&17	Sequential Production Number	001 002