

NEIRA INDUSTRIES INC.

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Dear David Coleman:

As we spoke on the telephone, here are the Preliminary Codes of our new VIN Number, would you please check the Decoding Information and let me know if we need to add or change something or if you need some additional information. The number 9 Digit we already figured it out after you sent me the E-mail. I will give you a call on Monday to discuss any changes that we will need to do.

<u>VIN POSITION</u>	<u>DESCRIPTION</u>	<u>CODES</u>
1, 2, 3,	WMI	1 N 9
4	CHASSIS TYPE	C: City Bus (25 Passengers) T: Transit Bus (45 Passengers) R: Tractor Trailer D: Dump Truck 5: City Trucks (5 Tons)
5	BODY TYPE	H: High Floor Bus L: Low Floor City Bus 2: Cab & Chassis A: Low Floor Articulated M: Low Floor Minibus I: Low Floor Intercity Bus S: Standard Bus

6 & 7	LENGTH OF CHASSIS	20: 20 Feet Long 22: 22 Feet Long 24: 24 Feet Long 26: 26 Feet Long 28: 28 Feet Long 30: 30 Feet Long 32: 32 Feet Long 34: 34 Feet Long 36: 36 Feet Long 38: 38 Feet Long
8	NUMBER OF AXLES	1: 1 Axle 2: 2 Axles 3: 3 Axles 4: 4 Axles 5: 5 Axles
9	CHECK DIGIT	
10	YEAR	4: 2004 5: 2005 6: 2006 7: 2007 8: 2008 9: 2009
11	PLANT LOCATION	M: Maryland F: Florida
12, 13, 14	WMI	2 2 9
15, 16, 17	SEQUENTIAL PRODUCTION NUMBER	0 0 1 0 0 2 0 0 3 0 0 4 0 0 5 0 0 6

Attention: David Coleman