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June 2, 2008

National Highway Traffic Safety Administration
 Attn: Mr. David Coleman (fax 202-493-0073)

Subject: VIN Decoding Information for Aluminum Cargo Trailers Inc.

In accordance with para. 565.7 © of 49 CFR Part 565, Vehicle Identification Number, Aluminum Cargo Trailers Inc. hereby submits Vehicle Identification Number (VIN) decoding information.

VIN Position	Description	Codes
1, 2 & 3	WMI	1 A 9 – assigned by SAE
4	Trailer Type	F = Fifth Wheel Hitch Trailer B = Ball Type Pull G = Gooseneck
5	Body Type	A = Aluminum Frame B = Flat Front C = Enclosed Cargo Trailer E = Economy Line Trailer F = Flat Bed Trailer H = Hummer Trailer M = Metal Exterior Trailer U = Utility Trailer
6 & 7	Length of Trailer (rounded to nearest foot)	26 = 26 Feet Long 09 = 9 Feet Long
8	Number of Axles	1 = 1 Axle 2 = 2 Axles etc..
9	Check Digit (last position to be entered – after calculations)	Calculate per 49 CFR 565.4
10	Model Year	6 = 2006 7 = 2007 8 = 2008
11	Plant Location	L = LaGrange Indiana
12, 13 & 14	WMI	6 5 8 – assigned by SAE
15, 16 & 17	Sequential Production Number	001 002 003

Signed: *Michael Baxley*
 Michael Baxley, President