

J & E Manufacturing Inc.

53472 CR 9 North

Elkhart, IN 46514

Ph: 574-266-2149

Friday, April 6, 2006

Mr. David Coleman
National Highway Traffic Safety Administration
400 Seventh Street, SW
Washington, DC 20590

Dear Mr. Coleman:

J & E Manufacturing, Inc., 53472 CR 9 North, Elkhart, IN 46514 hereby submits
Vehicle Identification (VIN) decoding information.

VIN Position	Description	Codes
1,2, & 3	1J9	WMI (J & E Mfg., Inc.)
4	B	Ball Type Pull
5	Utility	Utility
6 & 7	07	7 = FEET
8	1	1 AXLE
9	4	Calculated Check Digit
10	6	Model Year
11	Elkhart	E = Elkhart
12, 13, & 14	357	Assigned by SAE
15, 16, & 17	001	Production Number

Sincerely,



Jeffery Short

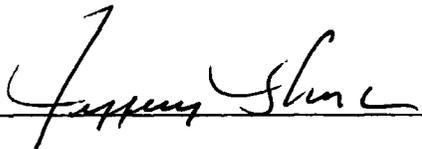
J & E Manufacturing
53472 CR 9 North
Elkhart, In 46514
574-266-2149
Fax: 574-206-1799

Owner of Company: Jeffery W. Short

City of Incorporation: J & E Manufacturing Inc. is incorporated
in Elkhart, Indiana USA

Product Manufactured: J & E builds trailers from steels / aluminums
purchased at local supply companies for
utility purposes.

GVWR The gross GVWR of our product is 260 lbs
to 10,000 lbs.

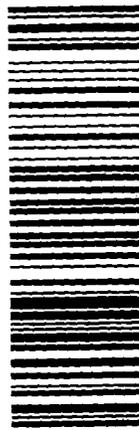
Signed: 

Date: 4-6-06

Jeffery Short
(typed name)

President

53472 OR 9 1 post
E 242000, 24 46514



7003 3010 0000 0024 7245

6111

To: Mr. David Coleman, adm.
National Highway Traffic Safety Administration
(NHTSA)

400 South Capitol Street, SW
Washington, DC 20540