

October 9, 2006

Administrator  
National Highway Traffic Safety Administrator  
400 Seventh Street, SW  
Washington, DC 20590  
Attn: VIN Coordinator

**Subject: VIN Decoding Information for Palm Harbor Homes, Inc.**

In accordance with 565.7(c) of 49 CFR Part 565, Vehicle Identification Number, Palm Harbor Homes, Inc. hereby submits Vehicle Identification Number (VIN) decoding information.

<b>VIN POSITION:</b>	<b>DESCRIPTION:</b>	<b>CODES:</b>
1,2 & 3	WMI	1P9
4	Trailer Type	S = Semitrailer
5	Body Type	M = Modular Transporter
6 & 7	Length of Trailer	52 = 52 feet long 62 = 62 feet long
8	Number of Axles	4 = 4 axles 5 = 5 axles
9	Check Digit	Calculate per CFR 565.4
10	Model Year	06 = 2006 07 = 2007
11	Plant Location	A = Austin, TX
12, 13 & 14	WMI	594
15,16 & 17	Sequential Production Number	001 002



Palm Harbor Homes, Inc.  
15303 Dallas Parkway, Suite 800  
Addison, TX 75001

Owner of Company: Publicly held company traded on NASDAQ under PHHM

State of Incorporation: Florida

Product Manufactured: Palm Harbor builds special-use lowboy trailers. Trailers are fitted with heavy-duty pintle-type tow rings. Trailers will be used initially by Palm Harbor for the transport of sections of modular homes produced by Palm Harbor. Some trailers are fitted with hydraulic lift units actuated by on-board battery-operated power units.

GVWR: The gross vehicle weight ratings (GVWR) of our trailers range from 38,000 lb to 68,000 lb.

Signed: Allen W. McKemie Date: 10/9/06

Allen W. McKemie  
Executive Vice President of Manufacturing



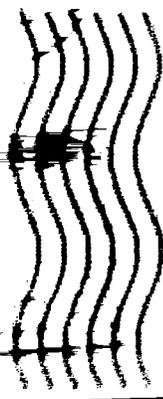
15303 Dallas Parkway  
Suite 800  
Addison, TX 75001  
www.palmarbor.com

**CERTIFIED MAIL**



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NORTH TEXAS P&DC  
TX 750 7 U  
10 OCT 2006 PM



National Highway Traffic Safety Administration  
400 Seventh Street SW Rm. 6111  
Washington, DC 20590

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