

TULSA
3515 Dawson Road
Tulsa, OK 74115

(918) 834-2200
FAX: (918) 836-7109

October 25, 2006

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

ATTN: VIN Coordinator

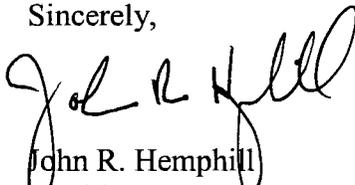
Subject: VIN Decoding Information for Hemphill Corporation

In accordance with § 565.7(c) of 49 CFR Part 565, *Vehicle Identification Number*, Hemphill Corporation hereby submits Vehicle Identification Number (VIN) decoding information.

VIN POSITION:	DESCRIPTION:	CODES:
1, 2 & 3	WMI	1H9
4	Trailer Type	B = Ball Type Pull
5	Body Type	F = Flat Bed
6 & 7	Length of Trailer	23 = 23 Feet Long
8	Number of Axles	2 = 2 Axles
9	Check Digit	Calculated
10	Model Year	6 = 2006
11	Plant Location	T = Tulsa
12, 13 & 14	WMI	517
15,16 & 17	Sequential Production Number	001 002 (etc.)

A sample of our VIN label is attached for your review.

Sincerely,



John R. Hemphill
President

JRH:sm

Attachment



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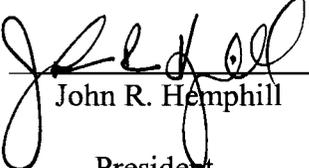
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Administrator
ATTN: VIN Coordinator
National Highway Traffic Safety Administration
400 Seventh Street SW, Room 6111
Washington, DC 20590

Dear Sir or Madam:

Please accept this as notice of our manufacturer identification:

Owner of Company: Elmer L. Hemphill
City of Incorporation: Hemphill Corporation is incorporated in Tulsa, OK
Product Manufactured: Hemphill Corporation builds trailers for the use of cellular on wheels from steels purchased at local supply companies.
GVWR: The gross vehicle weight rating (GVWR) of our product is 14,000 lb equipment trailers.

Signed: 
John R. Hemphill
President
Capacity of Signatory

Date: October 25, 2006