



April 23, 2008

Mr. Drew Sutphen
Sutphen Corporation
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Dear Mr. Sutphen,

This document confirms that on February 29, 2008 IMMI's Center for Advanced Product Evaluation (CAPE) witnessed the dynamic roof pre-load, static roof load and dynamic frontal impact tests as defined by ECE R29, SAE J2422 and SAE J2420 on a Sutphen Corporation 2007 model cab and chassis section. The events were documented with photographs, real-time and high-speed video, cart accelerometers and a laser speed trap.

This document also reports that the Sutphen Corporation 2007 model cab complies with the requirements and intent of standards ECE R29, SAE J2422 and SAE J2420.

Sincerely,

James R. Chinni P.E.
Director of CAPE

Ref: CTR02651