

040921CNE1763

Exhibit 11



January 27, 1999

NDT inspection of the main centerpole shaft is required if the axle has been flipped from under the trailer.

One method to determine if this ride has been dropped, is visual inspection of surrounding structural members at the rear of the trailer.

Are there indications of damage to the trailer frame? Is the rear of the trailer bent up? Has the frame been cut and rewelded? Is there indication of damage or repairs to the axle carrier? A careful visual and or magnaflux of lower gussets for indications of cracks or rewelding is a very good indication of further inspection.

If removal is required, this is a good time to replace the upper and lower bearings.

If there are no indications of this ride being dropped or damaged this may not be necessary.