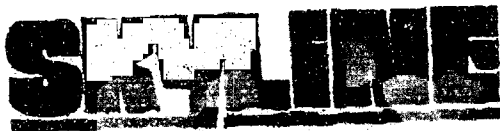


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SKYLINE HOMES LEOLA

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Skyline Corporation
2529 By-Pass Road (46514-1584)
P.O. Box 743
Elkhart, Indiana 46515-0743
219-294-6521

March 15, 2001

Mr. Chet Kearney
Skyline Homes
P.O. Box 220
Leola, PA 17540-0220

Dear Mr. Kearney,

This letter is in response to our March 15, 2001 telephone conversation. The conversation concerned using the "All Steel Foundation System" manufactured by Manufactured Housing Foundation Systems, a division of Oliver Technologies, Inc. for setup of homes manufactured at your division.

Skyline Corporation will approve the use of the "All Steel Foundation System" manufactured by Manufactured Housing Foundations Systems provided the following conditions are met:

- The "All Steel Foundation System" has been approved by the local authority having jurisdiction for use on manufactured homes.
- The setup of the homes using the "All Steel Foundation System" is in accordance with the published installation instructions by Manufactured Housing Foundation Systems, a division of Oliver Technologies, Inc.
- The homes being setup with the "All Steel Foundation System" are covered by the installation instructions for unit width, I-Beam spacing, maximum roof eaves, roof pitch, Wind Zone, maximum pier height, sidewall height, etc.

The "All Steel Foundation System" is a substitute for ground anchors and tie-down straps. Therefore, piers and footing to resist gravity loads would be required as normal per the Skyline Corporation Manufactured Home Installation Manual.

Skyline Corporation will not accept responsibility for the performance of after market products or systems used on or with our manufactured homes. I trust this information will meet your needs. Feel free to call me at the above number if you have any further questions or comments.

Sincerely,


Jeffrey T. Legault, P.E.
Structural Engineer



CC: John Mikel
File