

**COMMERCIAL TRAILERS - MATRIX TO CALCULATE FACTORY PRICE FOR VEHICLES PURCHASED USED**

| Purchase Year | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |  |
|---------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| Model Yr      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2009          | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2008          | 0.92 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2007          | 0.86 | 0.89 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2006          | 0.81 | 0.83 | 0.81 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2005          | 0.75 | 0.78 | 0.76 | 0.78 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2004          | 0.70 | 0.73 | 0.71 | 0.74 | 0.61 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |      |  |
| 2003          | 0.64 | 0.67 | 0.65 | 0.69 | 0.58 | 0.71 | 0.95 |      |      |      |      |      |      |      |      |      |      |      |  |
| 2002          | 0.58 | 0.62 | 0.60 | 0.65 | 0.55 | 0.67 | 0.65 | 0.95 |      |      |      |      |      |      |      |      |      |      |  |
| 2001          | 0.47 | 0.57 | 0.55 | 0.61 | 0.52 | 0.63 | 0.61 | 0.53 | 0.95 |      |      |      |      |      |      |      |      |      |  |
| 2000          | 0.42 | 0.52 | 0.50 | 0.56 | 0.49 | 0.59 | 0.58 | 0.51 | 0.64 | 0.95 |      |      |      |      |      |      |      |      |  |
| 1999          | 0.36 | 0.46 | 0.44 | 0.52 | 0.46 | 0.55 | 0.55 | 0.49 | 0.61 | 0.70 | 0.95 |      |      |      |      |      |      |      |  |
| 1998          | 0.31 | 0.41 | 0.39 | 0.48 | 0.43 | 0.51 | 0.51 | 0.46 | 0.58 | 0.67 | 0.75 | 0.95 |      |      |      |      |      |      |  |
| 1997          | 0.25 | 0.36 | 0.34 | 0.43 | 0.41 | 0.47 | 0.48 | 0.44 | 0.55 | 0.63 | 0.71 | 0.75 | 0.95 |      |      |      |      |      |  |
| 1996          | 0.20 | 0.30 | 0.29 | 0.39 | 0.38 | 0.43 | 0.45 | 0.42 | 0.52 | 0.59 | 0.67 | 0.71 | 0.74 | 0.95 |      |      |      |      |  |
| 1995          | 0.14 | 0.25 | 0.24 | 0.35 | 0.35 | 0.39 | 0.42 | 0.39 | 0.49 | 0.55 | 0.63 | 0.67 | 0.70 | 0.73 | 0.95 |      |      |      |  |
| 1994          | 0.09 | 0.20 | 0.18 | 0.30 | 0.32 | 0.35 | 0.38 | 0.37 | 0.46 | 0.51 | 0.59 | 0.63 | 0.66 | 0.69 | 0.73 | 0.95 |      |      |  |
| 1993          | 0.09 | 0.14 | 0.09 | 0.26 | 0.29 | 0.31 | 0.25 | 0.35 | 0.42 | 0.47 | 0.54 | 0.59 | 0.63 | 0.65 | 0.69 | 0.81 | 1.00 |      |  |
| 1992          | 0.09 | 0.09 | 0.08 | 0.22 | 0.26 | 0.27 | 0.32 | 0.33 | 0.39 | 0.44 | 0.50 | 0.54 | 0.59 | 0.61 | 0.65 | 0.75 | 0.81 | 1.00 |  |
| 1991          | 0.09 | 0.09 | 0.03 | 0.18 | 0.23 | 0.23 | 0.28 | 0.30 | 0.36 | 0.29 | 0.46 | 0.50 | 0.55 | 0.57 | 0.61 | 0.69 | 0.75 | 0.81 |  |
| 1990          | 0.09 | 0.09 | 0.03 | 0.13 | 0.20 | 0.19 | 0.25 | 0.28 | 0.33 | 0.40 | 0.42 | 0.46 | 0.52 | 0.52 | 0.57 | 0.63 | 0.69 | 0.75 |  |
| 1989          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.15 | 0.22 | 0.26 | 0.30 | 0.36 | 0.38 | 0.42 | 0.48 | 0.48 | 0.52 | 0.58 | 0.63 | 0.69 |  |
| 1988          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.18 | 0.23 | 0.27 | 0.32 | 0.33 | 0.38 | 0.44 | 0.44 | 0.48 | 0.52 | 0.58 | 0.63 |  |
| 1987          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.21 | 0.24 | 0.28 | 0.29 | 0.33 | 0.41 | 0.40 | 0.44 | 0.46 | 0.52 | 0.85 |  |
| 1986          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.21 | 0.25 | 0.25 | 0.29 | 0.37 | 0.36 | 0.40 | 0.41 | 0.46 | 0.52 |  |
| 1985          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.21 | 0.21 | 0.25 | 0.33 | 0.31 | 0.36 | 0.35 | 0.41 | 0.46 |  |
| 1984          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.17 | 0.16 | 0.21 | 0.29 | 0.27 | 0.31 | 0.29 | 0.35 | 0.41 |  |
| 1983          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.16 | 0.26 | 0.23 | 0.27 | 0.23 | 0.29 | 0.35 |  |
| 1982          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.22 | 0.19 | 0.23 | 0.18 | 0.23 | 0.29 |  |
| 1981          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.18 | 0.15 | 0.19 | 0.12 | 0.18 | 0.23 |  |
| 1980          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.12 | 0.12 | 0.15 | 0.12 | 0.12 | 0.18 |  |
| 1979          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 |  |
| 1978          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 |  |
| 1977          | 0.09 | 0.09 | 0.03 | 0.13 | 0.17 | 0.11 | 0.15 | 0.19 | 0.17 | 0.13 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 | 0.12 |  |

Residual Value                      \$1,000

Factory Price Calculation:

1. Find the factor at the intersection of "Purchase Yr" and "Model Yr"
2. Divide the purchase price, as reported for the vehicle, by this factor
3. Resulting value becomes the Factory Price