

A chassis (12) of the rear portion of a front wheel drive vehicle, the chassis (12) includes a generally horizontal base (11) from which there rearwardly extends a pair of legs (13). Supported by the legs (13) is a load receiving bed (14) by means of four hydraulic cylinders (15 to 18). The hydraulic cylinders (15 to 18) move the load receiving bed (14) between a lowered position adjacent a surface supporting the chassis (12) and a raised transport position. A tail gate (10) is pivotally attached to the rear of the load receiving bed (14).