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DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

LARGE AND MID-SIZE  
BUSINESS DIVISION

Heavy Manufacturing and Transportation  
111 Wood Avenue South  
Iselin, New Jersey 08830

October 7, 2009

Club Car, Incorporated  
Mr. Robert J. McElreath, VP Global Marketing  
4125 Washington Road  
Augusta, Georgia 30809

Dear Mr. Robert J. McElreath,

We reviewed your submission we received on September 10, 2009, prepared by Club Car, Inc. which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the Club Car Low Speed Vehicles with various battery pack configurations. The certification asserts that the vehicle meets the requirements of the Qualified Plug-in Electric Vehicle Credit as a Qualified Plug-in Electric Vehicle. This acknowledgement is valid only through December 31, 2009 at which time the vehicle will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notices covering that period.

We have determined that the purchaser of this Qualified Plug-in Electric Vehicle may rely on the certification concerning the vehicle's qualification for the Qualified Plug-in Electric Vehicle Credit. The tax credit is available to the qualifying purchaser is; (see attachment).

Thank you.

Very truly yours,

A handwritten signature in cursive script that reads "Charlie Brantley".

Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Club Car certification.
- Attachment list of vehicles and credit amounts

Club Car Inc.  
 Attachment for Club Car Low Speed Vehicles with various battery configurations  
 Certification dated October 7, 2009

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Battery Pack Configurations</u>	<u>Credit Amount</u>
N/A	Club Car Carryall 2 LSV equipped with battery pack T105, T145, Trojan/Deka GC2 6v-Gel, Crown CR-225, Crown CR-245, US 2000 XC (10.368), US 2200 XC (11.136), US 145 XC	T105	\$5,002.00
		T145	\$5,836.00
		Trojan/Deka GC2 6v-Gel	\$4,586.00
		Crown CR-225	\$5,002.00
		Crown CR-245	\$5,419.00
		US 2000 XC (10.368 kw)	\$5,002.00
		US 2000 XC (11.136 kw)	\$5,419.00
		US 145 XC	\$5,836.00
N/A	Club Car Carryall 6 LSV equipped with battery pack T105, T145, Trojan/Deka GC2 6v-Gel, Crown CR-225, Crown CR-245, US 2000 XC (10.368), US 2200 XC (11.136), US 145 XC	T105	\$5,002.00
		T145	\$5,836.00
		Trojan/Deka GC2 6v-Gel	\$4,586.00
		Crown CR-225	\$5,002.00
		Crown CR-245	\$5,419.00
		US 2000 XC (10.368 kw)	\$5,002.00
		US 2000 XC (11.136 kw)	\$5,419.00
		US 145 XC	\$5,836.00