



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

American Custom Golf Cars, Inc.
Mr. Ray Hoogenraad, President
15740 El Prado Road
Chino, California 91710

Dear Mr. Hoogenraad,

We reviewed your submission received on September 4, 2009, prepared by American Custom Golf Car (ACG) which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2009 American Custom Golf Car Low Speed Vehicles. 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 vehicles will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notice 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 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 American Custom Golf Car certification
- Attachment of ACG certified vehicles

American Custom Golf Car
 Qualified Electric Plug In Low Speed Vehicle
 Attachment to certification dated October 7, 2009

<u>Model Years</u>	<u>Low Speed Vehicles</u>	<u>Credit Amount</u>
2009	California Roadster Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$5,335.60
2009	California Roadster Limo Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$5,335.60
2009	39 Roadster Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$5,335.60
2009	39 Roadster Limo Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$5,335.60
2009	Hummer H3 Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$5,335.60
2009	Hummer H3 Limo Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$5,335.60
2009	Cadillac Escalade Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$5,335.60
2009	Cadillac Escalade Limo Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$5,335.60
2009	California Roadster LSV/NEV Standard Range Manufactured by American Custom Golf Cars, Inc	\$4,234.72
2009	California Roadster Limo Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$4,234.72
2009	39 Roadster Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$4,234.72
2009	39 Roadster Limo Extended Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$4,234.72
2009	Hummer H3 Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$4,234.72
2009	Hummer H3 Limo Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$4,234.72
2009	Cadillac Escalade Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc	\$4,234.72
2009	Cadillac Escalade Limo Standard Range LSV/NEV Manufactured by American Custom Golf Cars, Inc.	\$4,234.72