



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 27, 2009

Bad Boy Enterprises, LLC
Attn: Mr. John Skrabo, Pres & CEO
199 Highway 61 South.
Natchez, Mississippi 39120

Dear Mr. Skrabo,

We reviewed your submission received on September 14 and October 7, 2009, respectively, prepared by Bad Boy Enterprises which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2009 Bad Boy 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 below);

<u>Model Years</u>	<u>Low Speed Vehicles</u>	<u>Credit Amount</u>
2009	Bad Boy Stretch Low Speed Vehicle	\$5,590.00
2009	Bad Boy Classic Speed Vehicle	\$5,590.00
2009	Bad Boy XT Speed Vehicle	\$5,590.00

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Bad Boy Enterprises certification.