



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

August 25, 2009

Cruise Car, Inc.
Mr. William A. Kics, Operations Manager
1712 Northgate Boulevard
Sarasota, Florida 34234

Dear Mr. Kics,

We reviewed your submission received on July 20 and August 17, 2009, prepared by Cruise Car which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the Cruise Car Passenger Electric Hybrid 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 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(s) 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(s), (see attachment).

Should you have any questions, please contact Robert Lew, Senior Program Analyst at your earliest convenience.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Cruise Cars certification.
- List of vehicles and credit amounts