



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

LARGE BUSINESS AND  
INTERNATIONAL DIVISION

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

January 6, 2011

Club Car, LLC  
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 December 21, 2010, prepared by Club Car, LLC which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the Club Car Carryall Low Speed Vehicle 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. **The credit is an amount equal to 10 percent of the cost of any qualified plug-in electric vehicle placed in service by the taxpayer during the taxable year and the credit shall not exceed \$2,500.00.**

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 qualifying vehicles are;

Model Year	Vehicle Description
N/A	Club Car Carryall 2 LSV (Low Speed Vehicle)
N/A	Club Car Carryall 6 LSV (Low Speed Vehicle)
N/A	Club Car Villager 2 LSV (Low Speed Vehicle)
N/A	Club Car Villager 2+2 LSV (Low Speed Vehicle)

Thank you.

Very truly yours,

Laura M. Prendergast  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Club Car certification.