



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

September 30, 2009

Columbia ParCar Corporation
Mr. Scott Breckley, Vice President
1115 Commercial Avenue
Reedsburg, Wisconsin 53959

Dear Mr. Breckley,

We reviewed your submission received on August 27, 2009, prepared by Columbia ParCar which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2008, 2009 and 2010 Columbia 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 black ink that reads "Charlie Brantley".

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Columbia ParCar Corp. certification
- Attachment of certified vehicles

Columbia ParCar Corporation
 Electric Plug In Low Speed Vehicle
 Attachment to certification dated September 30, 2009

<u>Model Years</u>	<u>Low Speed Vehicles</u>	<u>Credit Amount</u>
2008, 2009, 2010	Columbia MG-Mega MG1 Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia MG-Mega MG1 Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia MG-Mega MG1 Low Speed Vehicle with AGM Battery Configuration Option	\$4,574.99
2008, 2009, 2010	Columbia NEV-Eagle NEV2 Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia NEV Eagle NEV2 Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia NEV-Eagle NEV 2 Low Speed Vehicle with AGM Battery Configuration Option	\$4,574.99
2008, 2009, 2010	Columbia NEV-Eagle NEV4 Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia NEV Eagle NEV4 Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia NEV-Eagle NEV 4 Low Speed Vehicle with AGM Battery Configuration Option	\$4,574.99
2008, 2009, 2010	Columbia SM Summit SM2 Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia SM Summit SM2 Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia SM Summit SM2 Low Speed Vehicle with AGM Battery Configuration Option	\$4574.99
2008, 2009, 2010	Columbia SM Summit SM4 Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia SM Summit SM4 Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia SM Summit SM4 Low Speed Vehicle with AGM Battery Configuration Option	\$4,574.99
2008, 2009, 2010	Columbia Summit Utility SUV Low Speed Vehicle with Standard Capacity Battery Configuration Option	\$5,475.71
2008, 2009, 2010	Columbia Summit Utility SUV Low Speed Vehicle with High Capacity Battery Configuration Option	\$5,856.02
2008, 2009, 2010	Columbia Summit Utility SUV Low Speed Vehicle with AGM Battery Configuration Option	\$4,574.99