



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

June 8, 2010

E-Z-GO, A Textron Company
Mr. Kevin P. Holleran, President
1451 Marvin Griffin Road
Augusta, Georgia 30906

Dear Mr. Holleran,

We reviewed your submission received on May 20, 2010, prepared by E-Z-GO which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2011 E-Z-GO 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.

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 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 amount shall not exceed \$2,500.00. The qualifying vehicles are,

<u>Model Year</u>	<u>Vehicle Description</u>
2011	E-Z-Go (a Division of Textron) 2Five 2 Passenger Low Speed Vehicle
2011	E-Z-Go (a Division of Textron) 2Five 4 Passenger Low Speed Vehicle

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of E-Z-GO certification.