



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

April 6, 2010

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

Dear Mr. Breckley,

We reviewed your submission received on April 2, 2010, prepared by Columbia ParCar which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2008 - 2011 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.

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 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. The credit shall not exceed \$2,500.00.

Model Year	Vehicle Description
2008/2009/2010/2011	Columbia MG-MEGA - Model MG1 Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM
2008/2009/2010/2011	Columbia NEV-Eagle - Model NEV 2 Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM
2008/2009/2010/2011	Columbia NEV-Eagle - Model NEV 4 Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM
2008/2009/2010/2011	Columbia SM-Summit - Model SM 2 Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM
2008/2009/2010/2011	Columbia SM-Summit - Model SM 4 Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM
2008/2009/2010/2011	Columbia SUV-Summit Utility - Model SUV Low Speed Vehicle with the following battery configurations: Standard Capacity, High Capacity, AGM

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Columbia ParCar Corp. certification