



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

December 15, 2011

Columbia ParCar Corp  
Attn: Mr. Scott Breckley, CEO  
1115 Commercial Ave.  
Reedsburg, Wisconsin 53959

Dear Mr. Breckley:

We have received, on December 5, 2011, your enclosed submission under Notice 2009-58 and Internal Revenue Code Section 30 regarding Columbia Low Speed Vehicles.

After review of your signed certification, we hereby acknowledge that a purchaser of the:

- Columbia MG-MEGA MG1 Standard Capacity Low Speed Vehicle
- Columbia MG-MEGA MG1 High Capacity Low Speed Vehicle
- Columbia MG-MEGA MG1 AGM Low Speed Vehicle
- Columbia NEV-Eagle NEV2 Standard Capacity Low Speed Vehicle
- Columbia NEV-Eagle NEV2 High Capacity Low Speed Vehicle
- Columbia NEV-Eagle NEV2 AGM Low Speed Vehicle
- Columbia NEV-Eagle NEV4 Standard Capacity Low Speed Vehicle
- Columbia NEV-Eagle NEV4 High Capacity Low Speed Vehicle
- Columbia NEV-Eagle NEV4AGM Low Speed Vehicle
- Columbia SM-Summit SM2 Standard Capacity Low Speed Vehicle
- Columbia SM-Summit SM2 High Capacity Low Speed Vehicle
- Columbia SM-Summit SM2 AGM Low Speed Vehicle
- Columbia SM-Summit SM4 Standard Capacity Low Speed Vehicle
- Columbia SM-Summit SM4 High Capacity Low Speed Vehicle
- Columbia SM-Summit SM4 AGM Low Speed Vehicle
- Columbia SUV – Summit Utility SUV Standard Capacity Low Speed Vehicle
- Columbia SUV – Summit Utility SUV High Capacity Low Speed Vehicle
- Columbia SUV – Summit Utility SUV AGM Low Speed Vehicle

for model years 2012 may rely on the certification in claiming the qualified plug-in electric vehicle credit under Internal Revenue Code Section 30. Pursuant to Section 5.05 of Notice 2009-58, however, this acknowledgement is not a determination that a vehicle qualifies for the credit. This credit is an amount, subject to limitations, equal to 10 percent of the cost of the qualified plug-in electric vehicle placed in service during the tax year, not to exceed \$2,500.00.

Sincerely,

Laura M. Prendergast  
Industry Director  
Heavy Manufacturing and Transportation

Enclosure