



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

November 27, 2009

Club Car, Incorporated
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 November 5, 2009, prepared by Club Car, Inc. which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the Club Car Villager 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. This acknowledgement is valid only through December 31, 2009 at which time the vehicle will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notices 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 the qualifying purchaser is:

Model Year	Vehicle Description	Battery Pack Configurations	Credit Amount
N/A	Club Car Carryall Villager Low Speed Vehicle equipped with various battery configurations.	T105	\$5,002.00
		T145	\$5,836.00
		Trojan/Deka GC2 6v-Gel	\$4,586.00
		Crown CR-225	\$5,002.00
		Crown CR-245	\$5,419.00
		US 2000 XC (10.368 kw)	\$5,002.00
		US 2000 XC (11.136 kw)	\$5,419.00
		US 145 XC	\$5,836.00
		Full River DC 224-6	\$5,002.00
		US 8VGC XC	\$4,168.00

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Club Car certification.