



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

May 11, 2011

Fairplay Electric Cars  
Attn: Mr. Keith Andrews  
743 Horizon Court, Suite 333  
Grand Junction, CO 81506

Dear Mr. Andrews

We have received, on April 4, 2011, your enclosed submission under Notice 2009-58 and Internal Revenue Code Section 30 regarding Fairplay Low Speed Plug-in Electric Vehicles for the 2011 model year.

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

- Fairplay 2 person EVE LSV with Pro-T-875 Package Low Speed Vehicle
- Fairplay 2 person EVE LSV with XR Package 8-T-105 Low Speed Vehicle
- Fairplay 2 person EVE LSV with Pro-DC180-8 Package Low Speed Vehicle
- Fairplay 2 person EVE LSV with XR Package AGM DC-250-6 Low Speed Vehicle
- Fairplay 4 person EVE LSV with Pro-T-875 Package Low Speed Vehicle
- Fairplay 4 person EVE LSV with Pro-T-105 Package Low Speed Vehicle
- Fairplay 4 person EVE LSV with Pro-DC180-8 Package Low Speed Vehicle
- Fairplay 4 person EVE LSV with Pro-DC250-6 AGM Package Low Speed Vehicle

for the 2011 model year 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,

A handwritten signature in cursive script that reads "Laura M. Prendergast".

Laura M. Prendergast  
Industry Director  
Heavy Manufacturing and Transportation

Enclosure