



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 29, 2011

Evergreen Electric Vehicles, .LLC  
Dba Fairplay Electric Cars, LLC  
Attn: Mr. Keith Andrews, President  
743 Horizon Court, Suite 333  
Grand Junction, Colorado 81506

Dear Mr. Andrews,

We have received, on September 2, 2011, your enclosed submission under Notice 2009-58 and Internal Revenue Code Section 30 regarding Evergreen Electric Low Speed Vehicles for the 2012 model year.

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

- 2012 Evergreen 2 Person EVE LSV Pro-DC-180 8 PKG
- 2012 Evergreen 4 Person EVE LSV Pro-DC-180 8 PKG
- 2012 Evergreen 2 Person EVE LSV Pro-DC-250 6 PKG
- 2012 Evergreen 4 Person EVE LSV Pro-DC-250 6 PKG
- 2012 Evergreen 2 Person EVE LSV Pro-8V PKG
- 2012 Evergreen 4 Person EVE LSV Pro-8V PKG
- 2012 Evergreen 2 Person EVE LSV Pro-6V PKG
- 2012 Evergreen 4 Person EVE LSV Pro-6V PKG

for the 2012 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