



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

June 11, 2010

Fairplay Electric Cars
Mr. Keith Andrews, President
743 Horizon Court, Suite 333
Grand Junction, Colorado 81506

Dear Mr. Andrews,

We reviewed your submission received on May 17 and again on June 7, 2010, prepared by Fairplay Electric Cars which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2010 Fairplay EVE 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 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. The qualifying vehicles are;

<u>Model Year</u>	<u>Vehicle Description</u>
2010	Fairplay EVE ECO-XR Low Speed Vehicle
2010	Fairplay EVE DELUX-HP Low Speed Vehicle
2010	Fairplay EVE DELUX-4P Low Speed Vehicle
2010	Fairplay EVE DELUX LTD Low Speed Vehicle
2010	Fairplay EVE ECO Low Speed Vehicle
2010	Fairplay EVE DELUX Low Speed Vehicle
2010	Fairplay EVE DELUX AC Low Speed Vehicle

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Fairplay Electric Cars certification.