



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

October 7, 2009

Zone Electric Car, LLC

We reviewed your submission we received on October 1, 2009, prepared by Zone Electric Car which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2010 Spark 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. 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; (see below).

Model Year	Vehicle Description	Credit Amount
2010	Spark PC-48 Low Speed Vehicle Manufactured by Zone Electric Car LLC	\$5,856.02
2010	Spark PC-48 EX Low Speed Vehicle Manufactured by Zone Electric Car LLC	\$6,496.53
2010	Spark NEV-48 Low Speed Vehicle Manufactured by Zone Electric Car LLC	\$5,856.02
2010	Spark NEV-48 EX Low Speed Vehicle Manufactured by Zone Electric Car LLC	\$6,496.53

Thank you.

Very truly yours,

Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Zone Electric Car certification.