



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

August 26, 2010

ZAP
USA Distributor for Liuzhou Wuling Motors Co., LTD
Mr. Jackson Long, General Counsel
501 Fourth Street
Santa Rosa, California 95401

Dear Mr. Jackson,

We reviewed your submission received on August 26, 2010 prepared by ZAP EV Transportation and Technology which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the ZAPTRUCK and ZAPVAN Shuttle Low Speed Vehicles manufactured by ZAP. 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 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 and the amount shall not exceed \$2,500.00.** The qualifying vehicles are;

<u>Model Year</u>	<u>Vehicle Description</u>
2010/2011	ZAPTRUCK XL
2010/2011	ZAPVAN Shuttle

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of ZAP certification.