



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

January 15, 2010

Voltage Vehicles Domestic Distributor
Mr. Jackson Long, General Counsel
501 Fourth Street
Santa Rosa, California 95401

Dear Mr. Long,

We reviewed your submission received on December 28, 2009 prepared by Voltage Vehicles which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2008 and 2009 ZAP Xebra 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 for vehicles sold in 2009 and 2010. This acknowledgement expires on December 31, 2010.

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 qualifying purchaser 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.

<u>Model Year</u>	<u>Vehicle Description</u>
2008	ZAP, Xebra PK
2009	ZAP, Xebra PK
2009	ZAP, Xebra Sedan

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Voltage Vehicles certification.