



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 25, 2009

Ruff and Tuff Electric Vehicles, Inc.  
Mr. Bo Huff  
1 Ruff and Tuff Drive  
Winnsboro, South Carolina 29180

Dear Mr. Huff,

We reviewed your submission received on July 8, 2009 and again on August 14, 2009, prepared by Ruff and Tuff Electric Vehicles which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2009 Ruff and Tuff 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 resubmitted under the revised provisions of IRC 30D and any subsequent Notice covering that period.

We have determined that the purchaser(s) of this Qualified Plug-in Electric Vehicle may rely on the certification concerning the vehicles qualification for the Qualified Plug-in Electric Vehicle Credit. The tax credit is available to qualifying purchaser(s) is; see below;

<u>Model Year</u>	<u>Qualifying Vehicles</u>	<u>Credit Amount</u>
2009	Ruff & Tuff NEV2 Low Speed Vehicle	\$4,234.72
2009	Ruff & Tuff NEV4 Low Speed Vehicle	\$4,234.72
2009	Ruff & Tuff CEV Low Speed Vehicle	\$4,234.72
2009	Ruff & Tuff CLX2 Low Speed Vehicle	\$5,435.68
2009	Ruff & Tuff CLX4 Low Speed Vehicle	\$5,435.68
2009	Ruff & Tuff 4x4 Low Speed Vehicle	\$5,435.68

Should you have any questions, please contact Robert Lew, Senior Program Analyst at your earliest convenience.

Very truly yours,

Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Ruff and Tuff Electric Vehicles certification.