



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

August 29, 2011

American Custom Golf Cars, Inc.  
Attn: Mr. Ray Hoogenraad, Pres.  
15740 El Prado Road  
Chino, CA 91710

Dear Mr. Hoogenraad,

We have received, on August 18, 2011, your enclosed submission under Notice 2009-58 and Internal Revenue Code Section 30 regarding American Custom Golf Cars for the Qualified Plug-in Electric Vehicle Credit.

After review of your signed certification, we hereby acknowledge that a purchaser of the ACG T Sport neighborhood Electric Vehicle Manufactured by American Custom Golf Cars for the 2012 model year may rely on the certification in claiming the Qualified Plug-in Electric Vehicle credit under Internal Revenue Code Section 30. Pursuant to Section 5.05 of Notice 2009-58, however, this acknowledgement is not a determination that a vehicle qualifies for the credit. This credit is an amount, subject to limitations, equal to 10 percent of the cost of the qualified plug-in electric vehicle placed in service during the tax year, not to exceed \$2,500.00.

Sincerely,

A handwritten signature in blue ink that reads "Laura M. Prendergast".

Laura M. Prendergast  
Industry Director  
Heavy Manufacturing and Transportation

Enclosure