



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

Bad Boy Enterprises, LLC
Attn: Mr. John Skrabo, Pres & CEO
199 Highway 61 South.
Natchez, Mississippi 39120

Dear Mr. Skrabo,

We reviewed your submission received on December 22, 2009 prepared by Bad Boy Enterprises, LLC which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2010 Bad Boy Buggies Low Speed Vehicle. 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, 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>
2010	Bad Boy Buggies XT Low Speed Vehicle
2010	Bad Boy Buggies Classic Low Speed Vehicle
2010	Bad Boy Buggies Stretch Low Speed Vehicle

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Bad Boy Enterprises LLC certification.