



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 14, 2009

Tomberlin Automotive Group
Michael D. Tomberlin, Chief Executive Officer
3123 Washington Road
Augusta, Georgia 30907

Dear Mr. Tomberlin,

We reviewed your submission received on June 22, 2009 and August 7, 2009, prepared by Tomberlin Automotive Group which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2008, 2009 and 2010 Tomberlin E-Merge and Anvil 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 vehicles will need to be re-submitted 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 vehicle's qualification for the Qualified Plug-in Electric Vehicle Credit. The tax credit is available to qualifying purchaser(s) (see below);

Model Years	Low Speed Vehicles	Credit Amount
2008/2009/2010	Tomberlin E-Merge E4 SS Low Speed Vehicle	\$5,477.38
2008/2009/2010	Tomberlin E-Merge E4 Low Speed Vehicle	\$5,477.38
2008/2009/2010	Tomberlin E-Merge E2 SS Low Speed Vehicle	\$4,493.26
2008/2009/2010	Tomberlin E-Merge E2 Low Speed Vehicle	\$4,234.72
2009/2010	Tomberlin E-Merge E2 AC Drive Low Speed Vehicle	\$4,493.26
2009/2010	Tomberlin E-Merge E2 Shelby Low Speed Vehicle	\$4,234.72
2009/2010	Tomberlin E-Merge E2 LE Low Speed Vehicle	\$4,493.26
2009/2010	Tomberlin E-Merge E4 AC Drive Low Speed Vehicle	\$5,477.38
2009/2010	Tomberlin E-Merge E4 Shelby Low Speed Vehicle	\$5,477.38
2009/2010	Tomberlin E-Merge E4 LE Low Speed Vehicle	\$5,477.38
2010	Tomberlin Anvil AVL	\$5,485.72

Should you have any questions, please contact Robert Lew, Senior Programs Analyst at (732) 452-8109, at your earliest convenience.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Tomberlin Automotive Group certification.