



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

LARGE BUSINESS AND  
INTERNATIONAL DIVISION  
Heavy Manufacturing and Transportation  
111 Wood Avenue South  
Iselin, New Jersey 08830

October 22, 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 October 12, 2010, prepared by Bad Boy Enterprises which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2011 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.

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 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 and the amount shall not exceed \$2,500.00.** The qualifying vehicle is,

<u>Model Year</u>	<u>Vehicle Description</u>
2011	Bad Boy Buggies XTO Low Speed Vehicle
2011	Bad Boy Buggies Classic Low Speed Vehicle
2011	Bad Boy Buggies XT Safari Low Speed Vehicle
2011	Bad Boy Buggies LT Low Speed Vehicle

Thank you.

Very truly yours,

Laura M. Prendergast  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Bad Boy Enterprise certification.