



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

September 30, 2009

BRAMMO Incorporated  
Craig Bramscher, Pres. and CEO  
550 Clover Lane  
Ashland, Oregon 97520

Dear Mr. Bramscher,

We reviewed your submission received on August 18, 2009, prepared by BRAMMO Inc. which was submitted under Notice 2009-58 and Internal Revenue Code Section 30 relative to the 2009 BRAMMO Enertia Electric Vehicle manufactured by BRAMMO Inc. 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 re-submitted under the revised provisions of IRC 30 and any subsequent Notice covering that period.

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.

Thank you.

Very truly yours,

A handwritten signature in cursive script that reads "Charlie Brantley".

Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of BRAMMO Inc. certification.