



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

November 6, 2009

NaturalDrive Partners, LLC
Mr. John Mitton, Managing Partner
3134 West Lewis, Suite 44
Phoenix, Arizona 85009

Dear Mr. Mitton,

We have reviewed your certifications we received dated October 6 and October 15, 2009, respectively, prepared by NaturalDrive Partners which was submitted under 26 USCS §30B and Notice 2006-54. The submission is relative to the 2008 and 2009 General Motors Vehicles converted by NaturalDrive to operate solely on Compressed Natural Gas (CNG).

The certification asserts that these vehicles meet the requirements of the Qualified Alternative Fuel Motor Vehicle Credit as a Qualified Alternative Fuel Motor Vehicle.

We have determined that the purchaser of these Qualified Alternative Fuel Motor Vehicles may rely on the certification concerning the vehicle's qualification for the Qualified Alternative Fuel Motor Vehicle Credit. The tax credit amount available to the qualifying purchaser is; (see attachment).

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 the NaturalDrive Partners, LLC certification

Natural Drive Partners, LLC
 Qualified Alternative Fuel Motor Vehicle Credit
 Attachment to certification letter dated November 6, 2009
 List of Natural Drive Qualified Vehicles

Model Year	Vehicle Description	Type of Fuel	Credit Amount
2008	Chevrolet C15 Silverado 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet C1500 Avalanche 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet C1500 Suburban 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet C1500 Tahoe 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet K15 Silverado 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet K1500 Avalanche 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet K1500 Suburban 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet K1500 Tahoe 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet G15/25 Van Conv 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet G1500/2500 Express 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet G1500/2500 Van 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet H1500 Express AWD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet H1500 Van Conversion AWD Converted by Natural Gas to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet H1500/2500 Van AWD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet Colorado 2WD and 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Chevrolet Colorado Crew Cab 2wd and 4wd Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC C15 Sierra 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00

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Model Year	Vehicle Description	Type of Fuel	Credit Amount
2008	GMC C1500 Yukon 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC C1500 Yukon XL 2WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC K15 Sierra 4WD converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC K1500 Yukon 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC C15/25 Savana 2WD Cargo Conv Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC G1500/2500 Savana 2WD Cargo Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC G1500/2500 Savana 2WD Pass Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC H1500 Savana AWD Cargo Conv Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC H1500 Savana Pass Van AWD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC H1500/2500 Savana Cargo AWD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC Canyon 2WD and 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	GMC Canyon Crew Cab 2WD and 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2008	Hummer H3 4WD Converted by Natural Drive to Operate Solely on Natural Gas	Natural Gas	\$2,500.00
2009	Chevrolet Express 3500 Cargo Van 4.8L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC Savana 3500 Cargo Van 4.8L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet C25 Silverado 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00

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2009	Chevrolet K25 Silverado 4WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC C25 Sierra 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emission States)	Natural Gas	\$8,000.00
2009	GMC K25 Sierra 4WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet G2500 Express Pass Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet G3500 2WD Cargo Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC G2500 Savana 2WD Pass Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC G3500 Savana 2WD Cargo Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet G3500 Express 2WD Passenger Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC G3500 Savana 2WD Passenger Van 6.0L Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet C35 Silverado 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet K35 Silverado 4WD 6.0L Truck Converted by natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC C35 Sierra 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC K35 Sierra 4WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet K25 Silverado 4WD 6.0L Truck Converted by Natural Drive to Operate Solely on natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	GMC C25 Sierra 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00

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<u>Model Year</u>	<u>Vehicle Description</u>	<u>Type of Fuel</u>	<u>Credit Amount</u>
2009	GMC K25 HD Sierra 4WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00
2009	Chevrolet C25 Silverado 2WD 6.0L Truck Converted by Natural Drive to Operate Solely on Natural Gas (Federal Emissions States)	Natural Gas	\$8,000.00