



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

March 26, 2010

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 March 17, 2010, prepared by NaturalDrive Partners which was submitted under 26 USCS §30B and Notice 2006-54. The submission is relative to the 2010 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
- Attachment of approved vehicles

Natural Drive Partners, LLC
 Qualified Alternative Fuel Motor Vehicle Credit
 Attachment to certification letter dated March 26, 2010
 List of Natural Drive Qualified Vehicles

| <u>Model Year</u> | <u>Vehicle Description</u> | <u>Type of Fuel</u> | <u>Credit Amount</u> |
|-------------------|---|------------------------|----------------------|
| 2010 | Chevrolet Impala Compressed Natural Gas (CNG) Vehicle Converted by Natural Drive – Federal Emissions States | Compressed Natural Gas | \$2,500.00 |
| 2010 | Buick Lucerne Compressed Natural Gas (CNG) Vehicle Converted by Natural Drive – Federal Emissions States | Compressed Natural Gas | \$2,500.00 |
| 2010 | Pontiac G6 Compressed Natural Gas (CNG) Vehicle Converted by Natural Drive – Federal Emissions States | Compressed Natural Gas | \$2,500.00 |
| 2010 | Chevrolet Malibu Compressed Natural Gas (CNG) Vehicle Converted by Natural Drive – Federal Emissions States | Compressed Natural Gas | \$2,500.00 |
| 2010 | C25 Sierra 2WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | C25 Silverado 2WD 6.0L 2WD Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | C35 Sierra 2WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | C35 Silverado 6.0L 2WD Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | K25 HD Sierra 4WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | K25 Silverado 4WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | K35 Sierra 4WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |
| 2010 | K35 Silverado 4WD 6.0L Compressed Natural Gas (CNG) Vehicle Converted by Natural Gas – Federal Emissions States | Compressed Natural Gas | \$8,000.00 |