



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

December 16, 2009

Nilscorp, Ltd.  
D/b/a Xenium Estate and Specialty Vehicles  
Attn: Loring Nilsson, President  
5715 Wild Olive Drive  
Crystal Lake, Illinois 60012

Dear Mr. Nilsson,

We reviewed your submission we received on December 8, 2009 and December 14, 2009, prepared by Nilscorp, Ltd. "Xenium" which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the Xenium Estate and Specialty, 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 vehicle will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notices 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 a 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 Xenium Estate and Specialty certification.
- Attachment of certified vehicles.

Nilscorp, Ltd.  
D/b/a Xenium Estate and Specialty Vehicles  
Certified Low Speed Vehicles manufactured by Xenium  
Attachment to Certification dated December 16, 2009

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Credit Amount</u>
2009/2010	Xenium 2.0B NEV/LEV 2 Passenger Bubble Low Speed Vehicle	\$4,234.72
2009/2010	Xenium 2.4B NEV/LEV 4 Passenger Bubble Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.6B NEV/LEV 6 Passenger Bubble Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.0 NEV/LEV 2 Passenger Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.2 NEV/LEV 4 Passenger Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.4 NEV/LEV 4 Passenger Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.6S NEV/LEV 6 Passenger Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 2.6L NEV/LEV 6 Passenger Low Speed Vehicle	\$5,036.36
2009/2010	Xenium 3.6 NEV/LEV 4 Passenger Lifted Low Speed Vehicle	\$5,036.36