



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, 2007

Cummins Westport, Inc. (CWI)

[REDACTED]
101-1750 West 75th Avenue
Vancouver, BC V6P 6G2
Canada

Dear [REDACTED]

We have reviewed your certification dated October 19, 2007 prepared by Cummins Westport, Inc (CWI) which was submitted under 26 USCS §30B and Notice 2006-54. The submission is relative to the 2008 Cummins Westport ISL G CNG engine installed on various medium-duty vehicles with the gross weight between 14,001 – 26,000 lbs. and the 2008 Cummins Westport ISL G CNG engine installed on various heavy duty vehicles with the gross weight greater than 26,000 lbs. that operates on compressed natural gas. The certification asserts that these vehicles meet the requirements of the Qualified Alternative Fuel Motor Vehicle Credit as a Qualified Mixed Fuel Alternative Fuel Motor Vehicle.

We have determined that a 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 qualifying purchasers is as follows;

<u>Year</u>	<u>Vehicle</u>	<u>Credit Amount</u>
2008	Cummins Westport ISL G CNG engine installed on various medium-duty vehicles with the gross weight between 14,001 – 26,000 lbs.	\$20,000 00
2008	Cummins Westport ISL G CNG engine installed on various heavy duty vehicles with the gross weight greater than 26,000 lbs.	\$32,000 00

Should you have any questions, please contact me at your earliest convenience.

Very truly yours,

John Risacher
Acting Industry Director
Heavy Manufacturing and Transportation

Attachment:

- Copy of Cummins Westport, Inc. certification