



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

July 30, 2009

Cummins Westport, Inc. (CWI)  
Mr. Gordon Exel, Vice Pres & G.M. - Americas  
101-1750 West 75<sup>th</sup> Avenue  
Vancouver, BC, Canada  
V6P 6G2

Dear Mr. Exel,

We have reviewed your certification received dated July 24, 2009 prepared by Cummins Westport, Inc. (CWI) which was submitted under 26 USCS §30B and Notice 2006-54. The submission is relative to the 2009 Cummins Westport B and ISL G engine installed on various medium-duty vehicles with the gross weight between 14,001 – 26,000 lbs. The 2009 Cummins Westport B and ISL G engine is also installed on various heavy duty vehicles with the gross weight greater than 26,000 lbs. The engine operates on compressed natural gas (CNG) or liquefied natural gas (LNG).

The 2009 Cummins Westport B and ISL G engine which operates solely on liquefied petroleum gas (LPG) or propane is installed on vehicles with a gross weight of greater than 8,500 lbs and less than 14,000 lbs., in addition to vehicles that are between 14,001 lbs and less than 26,000 lbs as well as vehicles that are greater than 26,000 lbs.

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 a purchaser(s) 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 purchaser(s) is as follows;

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Gross Vehicle Weight</u>	<u>Type of Fuel</u>	<u>Credit Amount</u>
2009	Cummins Westport ISL G 320 Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport ISL G 320 Engine installed on various vehicles with gross vehicle weights of >to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000 lbs	Natural Gas	\$32,000.00

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Gross Vehicle Weight</u>	<u>Type of Fuel</u>	<u>Credit Amount</u>
2009	Cummins Westport ISL G 300 Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport ISL G 300 Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000 lbs	Natural Gas	\$32,000.00
2009	Cummins Westport ISL G 280 Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport ISL G 280 Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000 lbs	Natural Gas	\$32,000.00
2009	Cummins Westport ISL G 260 Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport ISL G 260 Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000 lbs	Natural Gas	\$32,000.00
2009	Cummins Westport ISL G 250 Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport ISL G 250 Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000 lbs	Natural Gas	\$32,000.00

<u>Model Year</u>	<u>Vehicle Description</u>	<u>Gross Vehicle Weight</u>	<u>Type of Fuel</u>	<u>Credit Amount</u>
2009	Cummins Westport B Gas Plus Engine installed on various vehicles with gross vehicle weights of 14,001 lbs to 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	14,001-26,000 lbs	Natural Gas	\$20,000.00
2009	Cummins Westport B Gas Plus Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on compressed or liquefied natural gas	>26,000lbs	Natural Gas	\$32,000.00
2009	Cummins Westport B LPG Plus Engine installed on various vehicles with gross vehicle weights of > 26,000 to enable the vehicle to operate solely on liquid propane gas	8501-14,000 lbs	Liquid Propane Gas	\$5,000.00
2009	Cummins Westport B LPG Plus Engine installed on various vehicles with gross vehicle weights of 14,001-26,000 lbs to enable the vehicle to operate solely on liquid propane gas	14,001-26,000 lbs	Liquid Propane Gas	\$12,500.00
2009	Cummins Westport B LPG Plus Engine installed on various vehicles with gross vehicle weights of > 26,000 lbs to enable the vehicle to operate solely on liquid propane gas	>26,000 lbs	Liquid Propane Gas	\$20,000.00

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

Very truly yours,



Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Cummins Westport, Inc. certification