



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

January 15, 2010

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

Dear Mr. Exel,

We have reviewed your certification received dated December 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 2010 Cummins Westport ISL G engine installed on various medium-duty vehicles with the gross weight between 14,001 – 26,000 lbs. The 2010 Cummins Westport 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 2010 Cummins Westport ISL G engine which operates solely on liquefied natural gas (LNG) or compressed natural gas (CNG) 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 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 as follows (see attachment);

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
- This letter supersedes all prior letters.

Cummins Westport, Inc. (CWI)
Attachment to certification letter dated Jan. 15, 2010
List of Qualified Alternative Vehicles (QAFMV)

Model Year	Description	Gross Vehicle Weight	Type of Fuel	Credit Amount
2010	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
2010	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
2010	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
2010	Cummins Westport ISL G 300 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
2010	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
2010	Cummins Westport ISL G 280 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
2010	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
2010	Cummins Westport ISL G 260 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
2010	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
2010	Cummins Westport ISL G 250 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