



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

February 23, 2010

Tesla Motors, Inc.
Attn: Deepak Ahuja, CFO
1 Circle Star Way
San Carlos, California 94070

Dear Mr. Ahuja,

We reviewed your submission received on January 27, 2010 prepared by Tesla Motors which was submitted under Notice 2009-89 and Internal Revenue Code Section 30D relative to the Tesla Roadster, Model Years 2008, 2009 and 2010. The certification asserts that the vehicle meets the requirements of the Qualified Plug-in Electric Vehicle Credit as a Qualified Plug-in Electric Vehicle.

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 \$7,500.00.

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 Tesla Motors certification.

Internal Revenue Service

Department of the Treasury

111 Wood Ave. South
Iselin, New Jersey 08830

Date: February 23, 2010

Cromwell & Moring LLP
Ms. Viva Hammer
1001 Pennsylvania Ave., NW
Washington, DC 20004

Taxpayer Name:
Tesla Motors
Taxpayer Identification Number:
91-2197729
Form Number:
Qualified Electric Plug-In Vehicle Credit
Year(s):
2008-2010
Person to Contact/ID Number:
Robert Lew - 10000209437
Contact Telephone Number:
(732) 452-8109
Contact Fax Number:
(732) 452-8139

Dear Ms. Hammer,

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Robert Lew
Program Analyst for Heavy Manufacturing & Trans.

Enclosures:

- Letter(s)
- Report(s)
- Copy of Determination Letter
- Other Certification under IRC 30D and Notice 2009-89