

BOBBY JINDAL
Governor



TIM BARFIELD
Secretary

State of Louisiana
Department of Revenue

January 5, 2016

Tesla Motors, Inc.
3500 Deer Creek
Road Palo Alto, CA
94304

Re: Private Letter Ruling No. 16-001

Dear Ms. Repo:

The Louisiana Department of Revenue (LDR) hereby confirms that the above captioned private letter ruling was issued to Tesla Motors on January 5, 2016. In this private letter ruling, the LDR made the following rulings that apply to the tax credit provided by LSA R.S. 47:6035:

1. The **maximum** tax credit available for qualified purchasers of the 2015 Tesla Model S 90 kWh version is \$10,368.

The LDR has provided the private letter ruling to Tesla Motors. Purchasers of the 2015 Tesla Model S 90 kWh may rely on these rulings. Tesla Motors may provide a copy of this letter to purchasers and prospective purchasers of the Tesla Model S.

If you have any questions or need additional information, please call Vanessa LaFleur, Director, Policy Services Division, at 225-219-2780.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Barfield".

Tim Barfield
Secretary

By:

Vanessa Caston LaFleur, Esq.
Director
Policy Services Division

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