



LARGE AND MID-SIZE  
BUSINESS DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

October 1, 2003

Mr. Ridley J. Politiski  
Corporate Tax Department – Mail Stop G411  
Toyota Motor Sales, U.S.A., Inc.  
19001 South Western Avenue  
Torrance, California 90509-2991

Dear Mr. Politiski:

We have reviewed the certification, dated September 30, 2003, prepared by Anthony H. Buckman, Vice President of Toyota Motor Sales, U.S.A., Inc., which was submitted under Revenue Procedure 2002-42 relative to the Toyota Prius, Model Year 2004. The certification asserts that the total cost to acquire and install the vehicle's electric motor and related generating, storage and delivery equipment exceeds \$2,000.

We have determined that a purchaser of this hybrid vehicle may rely on the certification concerning the incremental cost of permitting the use of electricity to propel the vehicle.

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

Very truly yours,

A handwritten signature in cursive script, appearing to read "John Petrella, Jr.", written in black ink.

John Petrella, Jr.  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of Toyota Motor Sales, U.S.A., Inc. Certification