



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

LARGE AND MID-SIZE
BUSINESS DIVISION

December 22, 2006

Mr. Jett Johns
Vice President, Finance
Nissan North America, Incorporated
333 Commerce Street
Nashville, TN 37201-1800

Dear Mr. Johns,

We have reviewed the certification dated December 18, 2006, prepared by Mr. Jett Johns, Vice President, Finance of Nissan North America, Incorporated which was submitted under Notice 2006-9 relative to the Nissan Altima Hybrid Model Year 2007. The certification asserts that the vehicle meets the requirements of the Alternative Motor Vehicle Credit as a Qualified Hybrid Motor Vehicle.

We have determined that a purchaser of this hybrid vehicle may rely on the certification concerning the vehicle's qualification for the Qualified Hybrid Vehicle Credit. The credit amount for the Nissan Altima Hybrid Model Year 2007 is \$2,350.00.

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

Very truly yours,

A handwritten signature in black ink that reads "Henry V. Singleton".

Henry V. Singleton,
Industry Director,
Heavy Manufacturing and Transportation

Attachment:

- Copy of Nissan North America, Inc. Certification

NISSAN NORTH AMERICA, INC.

**QUALIFIED HYBRID MOTOR VEHICLE TAX CREDIT
UNDER SECTION 30B, INTERNAL REVENUE CODE**

2007 MODEL YEAR NISSAN ALTIMA HYBRID

**MANUFACTURER'S CERTIFICATION
PURSUANT TO IRS NOTICE 2006-9**

DECEMBER, 2006

Nissan North America, Inc. hereby certifies the information required by IRS Notice 2006-9 dated January 13, 2006 as follows:

Information required under Section 5.03(1), Notice 2006-9:

A. Certifying Entity: Nissan North America, Inc.
333 Commerce Street
Nashville, TN 37201-1800
FEIN: 95-2108010

B. Vehicle Identification:

Make: Nissan
Model: Altima Hybrid
Model Year: 2007

Other Appropriate Identifiers: Model Year 2007 Nissan Altima Hybrid vehicles are identified by a unique character in the 17-digit Vehicle Identification Number (VIN) placed on the vehicle in several locations. The 2007 Altima Hybrid will contain the letter "C" in the fourth character position of the VIN. This distinguishes the hybrid version of the Altima from the regular version of the Altima.

C. Vehicle Manufacturer:

The Model Year 2007 Nissan Altima Hybrid is manufactured by Nissan North America, Inc.

D. Type of Credit for which the Vehicle Qualifies:

The Model Year 2007 Nissan Altima Hybrid qualifies for the new qualified hybrid motor vehicle credit for passenger automobiles and light trucks under sections 30B(a)(3) and (d), IRC.

Nissan North America, Inc.
Manufacturer's Certification Pursuant to IRS Notice 2006-9
2007 Model Year Nissan Altima Hybrid

E. Amount of Credit (Showing Computations):

a) Test equivalent test weight (ETW) as defined in 40 CFR §86.129-94	3,750
b) Vehicle inertia weight class for above ETW per 40 CFR § 86.129-94	3,500
c) 2002 model year city fuel economy per table for passenger cars at IRC § 30B(b)(2)(B)	22.6
d) Model year 2007 Altima Hybrid city fuel economy as determined under 40 CFR § 600.002-85(11)	46.8
e) Fuel efficiency increase (d / c) - Rounded to Nearest Whole Percent	207%
f) Fuel economy credit amount per table at IRC § 30B(c)(2)(A)(i)	\$ 1,600
g) Lifetime fuel consumption - 2002 model year city fuel economy (120,000 miles / 22.6 MPG = 5,310 gal.)	5,310
h) Lifetime fuel consumption - 2007 Model Year Altima Hybrid (120,000 miles / 46.8 MPG = 2,564 gal.)	2,564
i) Lifetime fuel savings (g - h)	2,746
j) Conservation credit amount per table at IRC § 30B(c)(2)(B)	\$ 750
k) Qualified hybrid motor vehicle credit (f + j)	\$ 2,350

- F. Gross Vehicle Weight Rating of Vehicle: 4,537 pounds
- G. Vehicle Inertia Weight Class of Vehicle: 3,500 pounds
- H. City Fuel Economy of Vehicle: 46.8 MPG
- I. The Model Year 2007 Altima Hybrid complies with the applicable provisions of the Clean Air Act.
- J. Attached is a copy of the EPA Certificate of Conformity indicating that the vehicle meets or exceeds the California LEV2-SULEV emission standard which is more stringent than the Bin 5 Tier 2 emissions standard.

Nissan North America, Inc.
Manufacturer's Certification Pursuant to IRS Notice 2006-9
2007 Model Year Nissan Altima Hybrid

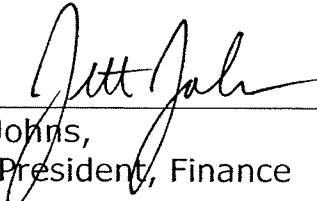
- K. The Model Year 2007 Altima Hybrid complies with the applicable provisions of state law of each state that has adopted the provisions under a waiver under §209(b) of the Clean Air Act.
- L. The Model Year 2007 Altima Hybrid complies with the motor vehicle safety provisions of 49 U.S.C. §§ 30101 through 30169.

Information required under Section 5.03(3), Notice 2006-9:

- A. The Model Year 2007 Altima Hybrid draws propulsion energy from onboard sources of stored energy that are both an internal combustion or heat engine using consumable fuel, and a rechargeable energy storage system.
- B. Attached is a copy of the California Air Resources Board executive order indicating that the meets or exceeds the equivalent qualifying California low emission vehicle standard under s 243(e)(2) of the Clean Air Act.
- C. Evidence that the maximum power available from the rechargeable energy storage system during a standard 10 second pulse power or equivalent test is at least 4 percent of the sum of the power and the SAE net power of the internal combustion or heat engine is as follows:

a) Internal Combustion Engine - Max. Output (SAE-NET) 118 kw/ 5200-6000 rpm	118
b) Rechargeable energy storage system (battery) power under 10-second pulse power test	25.5
c) Total system power (a + b)	143.5
d) Maximum available power from energy storage system as a percent of total system power (b / c)	18%

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this report are true, correct, and complete.



Jett Johns,
Vice President, Finance



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

ANN ARBOR, MICHIGAN 48105

2007 MODEL YEAR

CERTIFICATE OF CONFORMITY

WITH THE CLEAN AIR ACT OF 1990 ISSUED TO:

Office of
Transportation
and Air Quality

12/14/2006

12/14/2006

380T2-19

Nissan

Issue Date

Effective Date

Certificate Number

Manufacturer Name

Signed by

Karl J. Simon,
Acting Director, Compliance and
Innovative Strategies Division

Evaporative/Refueling Family: 7NSXR0130PCA

Test Group: 7NSXV02.5G3A

Applicable Emission Standards: California: LEV-II SULEV

Engine Displacement: 2.5 Liters

Exhaust Emission Test Fuel Type: California: CARB Phase II Gasoline

Executive Order #: A-015-0456

Full Useful Life Miles: Exhaust Emissions: 150,000 miles

Models Covered: NISSAN: ALTIMA HYBRID

Pursuant to section 206 of the Clean Air Act (42 U.S.C.7525), this certificate of conformity is hereby issued to the above named manufacturer for the test group and evaporative/refueling family listed above, as approved by the California Air Resources Board. This certificate covers only those new motor vehicles which: (1) conform, in all material respects, to the design specifications that applied to those vehicles described in the application submitted to the California Air Resources Board; (2) are covered by said executive order; (3) are only introduced into commerce in the State of California or a State contiguous to California or in a State that, under the authority of Section 177 of the Clean Air Act, has adopted and placed into effect the California standards to which this test group has been certified or a State contiguous to such a State; and (4) are labeled as belonging to said test group and evaporative/refueling family.

This certificate is issued subject to the conditions specified in 40 CFR 80.24 if unleaded gasoline was used in any testing or service accumulation pertaining to said California Air Resources Board executive order.

Catalyst equipped vehicles designed to be operated on gasoline or flexible fuel, otherwise covered by this certificate, which are driven outside the United States, Canada, Mexico, Japan, Australia, Taiwan and the Bahama Islands will be presumed to have been operated on leaded fuel resulting in deactivation of the catalysts. If these vehicles are imported or offered for importation without retrofit of the catalyst, they will be considered not to be within the coverage of this certificate unless included in a catalyst control program approved by the Administrator.

In the case of completely assembled vehicles, this certificate of conformity covers only vehicles which are completely manufactured prior to January 1, 2008. Normally incompletely assembled vehicles (such as cab chassis) may be completed after this date, provided that the basic manufacturing (including installation of the emission control system) was completed prior to January 1, 2008.

Pursuant to the authority vested in the Air Resources Board by Health and Safety Code (HSC), Div. 26, Part 5, Chap. 2; and pursuant to the authority vested in the undersigned by HSC Sections 39515-39516 and Executive Order G-02-003;

IT IS ORDERED AND RESOLVED: That the following exhaust and evaporative emission control systems produced by the manufacturer are certified as described below. Production vehicles shall be in all material respects the same as those for which certification is granted.

MODEL YEAR	TEST GROUP	VEHICLE TYPE (PC=passenger car; LDT=light-duty truck; MDV=medium-duty vehicle; LVW=loaded vehicle weight; ALVW=adjusted LVW)	EXHAUST EMISSION STANDARD CATEGORY (LEV=low emission vehicle; TLEV=transitional LEV; ULEV=ultra LEV; SULEV=super ULEV)	EXHAUST & DRVR / EVAPORATIVE USEFUL LIFE (UL) (miles)	FUEL TYPE (CNG/LNG=compressed/liquefied natural gas; LPG=liquefied petroleum gas)
2007	7NSXV02.5G3A	PC	"LEV II" Super-Ultra Low Emission Vehicle (LEVII SULEV)	150K / 150K	Gasoline plus Battery-Assist
No.	EVAPORATIVE FAMILY (EVAF)	No.	SPECIAL FEATURES & EMISSION CONTROL SYSTEMS (ECS)	* not applicable	
1	7NSXR0130PCA	1	TWC=ADS-TWC, TWC, AFS, HO2S(2), SFI, OBD (P)	OC/TWC=oxidizing/3-way cat. ADS/TWC=adsorbing TWC WU=warm-up cat. O2S/HO2S=oxygen sensor/heated O2S AFS/HAFS=air-fuel ratio sensor/heated AFS EGR=exhaust gas recirculation AIR/PAR=secondary air injection/pulse air AIR MF/5FI= multiport fuel injection/sequential MFI TBI= throttle body injection TC/SC=turbo /super charger CAC=charge air cooler OBD (P) / (P)=full /partial on-board diagnostic prefix 2=parallel (2) suffix=earlets	
2		2			
3		3			
EVAF No.	ECS No.	ENGINE SIZE (L)	VEHICLE MAKES & MODELS	VEHICLES SUBJECT TO SFTP STANDARDS ARE UNDERLINED	ABBREVIATIONS:
1	1	2.5		<u>Nissan Altima Hybrid</u>	

The exhaust and evaporative emission standards (STD) and certification emission levels (CERT) for the listed vehicles are as follows (compliance with the 50 °F testing requirement (for TLEV, LEV, ULEV, SULEV) may have been met based on the manufacturer's submitted compliance plan in lieu of testing). Any debit in the manufacturer's "NMOG Fleet Average" (PC and LDT) or "Vehicle Equivalent Credit" (MDV) compliance plan shall be equalized as required.

NMOG FLEET AVERAGE [g/mi]	NMOG @ RAF = * CH4 RAF = *	NMOG of NMHC STD [g/mi]	CH4=methane NMOC=non-CH4 organic gas NMHC=non-CH4 hydrocarbon CO=carbon monoxide NOx=oxides of nitrogen HCHO=formaldehyde PM=particulate matter RAP=reactivity adjustment factor 2/3 D [g/heat]/2/3 day duration+hot-soak RL [g/mi]=running loss DRVR [g/gallon dispersed]=on-board reheating vapor recovery g-gram mg=milligram ml=milliliter K=1000 miles F=degrees Fahrenheit SFTP=supplemental federal test procedure	CO [g/mi]		NOx [g/mi]		HCHO [mg/mi]		PM [g/mi]		Hwy NOx [g/mi]				
				CERT	STD	CERT	STD	CERT	STD	CERT	STD	CERT	STD			
0.035	0.043															
	@ 50K															
	@ UL	0.007		0.010	0.24	1.0	0.01	0.02		4			0.008 0.03			
	@ 50°F & 4K															
CO [g/mi] @ 20°F & 50K	SFTP 1 = @ 4K (SULEV, ULEV, LEV) or 50K (Tier 1, TLEV) SFTP 2 = @ UL (Tier 1, TLEV)	NMHC+NOx [g/mi] (composite)	CO [g/mi] (composite)	NMHC+NOx [g/mi] [US06]	CO [g/mi] [US06]	NMHC+NOx [g/mi] [SC03]	CO [g/mi] [SC03]									
CERT	2.5			0.017 0.14	0.83 8.0	0.05 0.20	0.13 2.7									
STD	10.0															
@ UL	EVAPORATIVE FAMILY 1				EVAPORATIVE FAMILY 2				EVAPORATIVE FAMILY 3				EVAPORATIVE FAMILY 4			
	3-D	2-D	RL	ORVR	3-D	2-D	RL	ORVR	3-D	2-D	RL	ORVR	3-D	2-D	RL	ORVR
CERT	0.15	0.17	0.001	0.04												
STD	0.35	0.35	0.05	0.20												

BE IT FURTHER RESOLVED: That for the listed vehicle models, the manufacturer has attested to compliance with Title 13, California Code of Regulations, (13 CCR) Sections 1965 [emission control labels], 1968.2 [on-board diagnostic, full or partial compliance], 2035 et seq. [emission control warranty], 2235 [fuel tank fill pipes and openings] (gasoline and alcohol fueled vehicles only), and "High-Altitude Requirements" and "Inspection and Maintenance Emission Standards" (California Exhaust Emission Standards and Test Procedures for 2001 and Subsequent Model PC, LDT and MDV).

BE IT FURTHER RESOLVED: That the listed vehicle models have been certified as an advanced technology (AT) partial zero emission vehicle (PZEV)—Type E Hybrid Electric Vehicle (HEV) and are granted a baseline PZEV allowance of 0.2 and additional PZEV allowances under 13 CCR Section 1962(c).

Vehicles certified under this Executive Order shall conform to all applicable California emission regulations.

The Bureau of Automotive Repair will be notified by copy of this Executive Order.

Executed at El Monte, California on this 12 day of December 2006.

Annette Hebert, Chief
Mobile Source Operations Division

