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

November 6, 2009

JH Global Services, Inc.
Ms. Jane Zhang, Chief Executive Officer
52 Pelham Davis Circle
Greenville, South Carolina 29615

Dear Ms. Zhang,

We reviewed your submission received on July 13, 2009 and August 13, 2009, prepared by JH Global Services which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the 2009 and 2010 Star B48 and Star 48 Low Speed Vehicles. The certification asserts that the vehicle meets the requirements of the Qualified Plug-in Electric Vehicle Credit as a Qualified Plug-in Electric Vehicle. This acknowledgement is valid only through December 31, 2009 at which time the vehicles will need to be re-submitted under the revised provisions of IRC 30D and any subsequent Notice covering that period.

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 qualifying purchaser is (see below);

Model Year	Vehicles	Credit Amount
2009 & 2010	Star B48-2-NEV/LSV 2 Passenger Champion Bubble Low Speed Vehicle or Star BN48-2-NEV/LSV 2 Passenger Deluxe Bubble Low Speed Vehicle	$4,234.72
2009 & 2010	Star B48-4-NEV/LSV 4 Passenger Champion Bubble Low Speed Vehicle or Star BN48-4-NEV/LSV 4 Passenger Deluxe Bubble Low Speed Vehicle	$5,335.60
2009 & 2010	Star B48-6-NEV/LSV 6 Passenger Bubble Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48-2 NEV/LSV 2 Passenger Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48-4SF NEV/LSV 4 Passenger Short Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48-4 NEV 4/LSV Passenger Long Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48-6SF NEV/LSV 6 Passenger Short Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48-6L NEV/LSV 6 Passenger Long Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48L-4SF NEV/LSV (Star 48L-22F-NEV/LSV) 4 Passenger Lifted Low Speed Vehicle	$5,335.60
2009 & 2010	Star 48L-6SF NEV/LSV 6 Passenger Lifted Low Speed Vehicle	$5,335.60

This letter supersedes the letter dated August 14, 2009 due to the modifications in the vehicle description as requested. Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:
- Copy of JH Global Services certification.