



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

August 14, 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(s) 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(s) is (see below);

Model Year	Vehicles	Credit Amount
2009 & 2010	Star 48-2-NEV/LSV 2 Passenger Deluxe Bubble Low Speed Vehicle <u>or</u> Star N48-2-NEV/LSV 2 Passenger Champion Bubble Low Speed Vehicle	\$4,234.72
2009 & 2010	Star 48-4-NEV/LSV 4 Passenger Deluxe Bubble Low Speed Vehicle <u>or</u> Star N48-4-NEV/LSV 4 Passenger Champion Bubble Low Speed Vehicle	\$5,335.60
2009 & 2010	Star 48-6-NEV/LSV 6 Passenger Deluxe 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 48-6 NEV/LSV 6 Passenger Long Low Speed Vehicle	\$5,335.60
2009 & 2010	Star 48L-4SF 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

Thank you.

Very truly yours,

Charlie Brantley
Industry Director
Heavy Manufacturing and Transportation

Attachment:
- Copy of JH Global Services certification.



JH GLOBAL SERVICES, INC.

52 Pelham Davis Circle, Greenville, SC 29615 USA Tel: (864) 297-8833 Fax (864) 297-7010

To: Robert Lew, Prog. Analyst

From: Jane Zhang, CEO
JH Global Services, Inc.

Subject: Electric Vehicle Tax Credit Certification and Disclosure for posting vehicles information to IRS.GOV

Dear Robert:

Thank you so much for the letter of asserts of STAR LSV below for tax credit qualification. I would like to ask a couple of questions regarding to this and also would like to make minor corrections on the models below for you to post on IRS website for consumers to refer to:

1. I understand that this is valid through December 2009 and it is for the purchase made by consumers before December 31st 2009. My question is that is there any deadline for the delivery of the car if the purchase is done before December 31st 2009? If car is not available for delivery by December 31st 2009, can consumer still use the purchase as the tax credit for 2009 tax return?
2. For the table in your letter about our models and descriptions, the number 4 models need to be: STAR B48-2 NEV/LSV
3. For the number 5 model to number 10, please add NEV/LSV to the descriptions

Disclosure Statement:

I, CEO of JH Global Services, Inc., give IRS the right to post all 10 STAR LSV models and descriptions on IRS.GOV.

I thank you very much for your efforts and attention.

I look forward to your response,

A handwritten signature in cursive script that reads 'H. Jane Zhang'. The signature is written in black ink and is positioned to the left of a vertical line.

Jane Zhang, CEO
JH Global Services, Inc.
864-297-8833