To: Star Electric Vehicle Dealers

Date: August 18, 2009

Subject: Electric Vehicle Tax Credits Now Available for All Star LSV's

From: Jun Hu, President, JH Global Services, Inc.

The Internal Revenue Service (IRS) has officially issued JH Global Service a letter of certification acknowledging that Star Low Speed Vehicles (LSV's) meet the requirements of the Qualified Plug-in Electric Vehicle Credit as Qualified Plug-in Electric Vehicles. The tax credits range from 4234.72 to $5335.60 depending on the model, as detailed below:

Model Years	Star Models	Credit Amount
2009/2010	Star-B or -BN-2-NEV/LSV	$4234.72
2009/2010	Star-B or -BN-4-NEV/LSV	$5335.60
2009/2010	Star-B48-6-NEV/LSV	$5335.60
2009/2010	Star-48-2-NEV/LSV	$5335.60
2009/2010	Star-48-4SF-NEV/LSV	$5335.60
2009/2010	Star-48-4-NEV/LSV	$5335.60
2009/2010	Star-48-6SF-NEV/LSV	$5335.60
2009/2010	Star-48-6-NEV/LSV	$5335.60
2009/2010	Star-48L-4SF-NEV/LSV	$5335.60
2009/2010	Star-48L-6SF-NEV/LSV	$5335.60

The following **Frequently Asked Questions** should assist you in your understanding of how the tax credit may apply to purchases of Star Low Speed Vehicles.

When has the vehicle to be purchased for the tax credit?
The vehicles have to be purchased on or after January 1, 2009, and on or before December 31, 2009, at which time all manufacturers will need to re-submit their qualifications under the revised provisions of Internal Revenue Code 30D.

Do traditional golf carts qualify?
No. According to the IRS guideline, Notice 2009-54, vehicles manufactured primarily for off-road use, such as for use on a golf course, do not qualify for the credit.

What form to use for consumers to claim for the tax credit?
The IRS is developing a new form 8936, named as Qualified Plug-in Electric Drive Motor Vehicle Credit, to be used for the EESA credit. The form will need to be filed with 2009 federal tax return.

What's dealer's obligation to consumer and to JH?
Other than the safety standard, which LSV has its own as defined in 49CFR 571.500, LSV is a motor vehicle, and therefore subjects to all the administrative regulation as same as passenger vehicle. As such, all the dealers and LSV manufacturers are required to maintain a record of each

original purchaser of LSV. Therefore, dealers are required to fill the warranty registration form, keep a record for their own, and send a copy to JH. In case of defective parts, or manufacturer re-call, JH can fulfill its obligation to DOT and to the consumers.

Can a consumer claim the credit on more than one vehicle?
Yes. According to the guideline 2009-54, as long as the consumer possesses the requisite tax to absorb the total amount of the credits, each vehicle should qualify for its own credit.

Is the credit actual tax dollars or deduction from income?
They are tax credits, dollar to dollar reduction from the tax own to IRS, not an income deduction.

Disclaimer: In this and any tax matter, taxpayers should consult their advisor to determine qualification for any tax credit and to clarify the benefit that may be available given their individual circumstances.

For additional information, please refer to IRS New Release IR-2009-45, Notice 2009-54, and Notice 2009-58.