



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

HDK Plastic Factory Ltd USA  
Jun Shang Guan  
1339 W. Brooks Street, Unit C & D  
Ontario, California 91762

Dear Ms. Guan,

We reviewed your submission received on October 13, 2009, prepared by HDK Plastic Factory which was submitted under Notice 2009-54 and Internal Revenue Code Section 30D relative to the HDK Electric Vehicle Low Speed Vehicle manufactured by HDK Plastic Factory Ltd, USA. 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);

<b><u>HDK Low Speed Vehicles</u></b>	<b><u>Credit Amount</u></b>
HDK Electric Vehicles Model DEL3022G Low Speed Vehicle	\$4,235.00
HDK Electric Vehicles Model DEL3022G+2 Low Speed Vehicle	\$4,235.00
HDK Electric Vehicles Model DEL3022G-4 Low Speed Vehicle	\$4,235.00
HDK Electric Vehicles Model DEL3022G-C4P Low Speed Vehicle	\$4,235.00
HDK Electric Vehicles Model DEL3042G Low Speed Vehicle	\$4,235.00
HDK Electric Vehicles Model DEL3042D Low Speed Vehicle	\$4,235.00

Thank you.

Very truly yours,

Charlie Brantley  
Industry Director  
Heavy Manufacturing and Transportation

Attachment:

- Copy of HDK Plastic Factory certification.