



MITSUBISHI ELECTRIC & ELECTRONICS USA, INC.
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February 23, 2009

Subject: 2009 and 2010 Tax Credit Certification

To Whom It May Concern,

This certifies that the Mitsubishi Electric ductless HVAC split-systems listed below are “Qualified Energy Property” for purposes of the tax credit described in the American Recovery and Reinvestment Act of 2009 and allowed under the Internal Revenue Code Section 25C for the 2009 and 2010 tax years.

The energy efficiency requirements for qualification for the tax credit are as follows:

Air Source Heat Pumps (Electric Heat Pumps)	EER ≥ 12.5 SEER ≥ 15.0 HSPF ≥ 8.5
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The systems listed below are considered Qualified Energy Property and qualify for the tax credit allowed under Internal Revenue Code § 25C:

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Reference Number</u>	<u>EER</u>	<u>SEER</u>	<u>HSPF</u>
MUZ-FD09NA	MSZ-FD09NA	3059255	13.80	25.00	10.00
MUZ-FD12NA	MSZ-FD12NA	3059256	12.50	22.00	10.55

These ratings are registered and listed with the Air-conditioning, Heating and Refrigeration Institute (AHRI).

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Paul Doppel
Director
Factory Liaison and Government Affairs
Mitsubishi Electric & Electronics USA, Inc.
HVAC Advanced Products Division