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Manufacturer's Certification

Date of issue: May 22, 2009

To Whom it May Concern:

Subject: 2009 / 2010 HVACR Federal Tax Credits for Homeowners

This certifies that the Daikin Heat Pump Systems listed below are "Qualified Energy Property" per the definition in the American recovery and reinvestment act of 2009. Thus, listed systems qualify for tax credits in accordance with Internal Revenue Code Section 25C for the 2009 and 2010 tax years.

For Heat Pumps to achieve qualification, they must meet or exceed the following efficiency requirements:

| HVAC System | CEE Requirements | | |
|-----------------------------------|------------------|----------------|---------------|
| | SEER | EER | HSPF |
| Split System Air Source Heat Pump | 15 or higher | 12.5 or higher | 8.5 or higher |

The Daikin Air Source Heat Pump systems that are qualified by meeting or exceeding these requirements are listed as follows:

| Qualifying Daikin Heat Pump models | | | AHRI Certified Ratings | | |
|------------------------------------|--------------|-------------------------|------------------------|------|-------|
| Daikin System | Outdoor Unit | Indoor Unit | SEER | EER | HSPF |
| Quaternity | RXG09HVJU | FTXG09HVJU | 22.0 | 15.8 | 11.0 |
| | RXG12HVJU | FTXG12HVJU | 22.0 | 14.0 | 10.55 |
| | RXG15HVJU | FTXG15HVJU | 21.0 | 12.9 | 10.0 |
| 2-Port Multi System | 2MXS18GVJU | NON-DUCTED INDOOR UNITS | 19.5 | 12.6 | 9.2 |

The values stated above can be verified and Certification Numbers obtained via the CEE Directory of AHRI Verified Equipment available at:

<http://www.ceedirectory.org/ceedirectory/pages/hp/cee/Ductless-HPCEE.pdf>

The tax credit for qualified Split System Air Source Heat Pump is 30% of the total cost (product + installation) up to \$1,500. Installation costs include "expenditures for labor costs properly allocable to the onsite preparation, assembly, or original installation of the property."

Under penalties of law, I certify that this statement is correct to the best of my understanding.

Sincerely,

 Lee Smith
 Director - Product, Engineering & Applications
 Daikin AC (Americas), Inc.