

October 22, 2009

Subject: 2009 Tax Credit Certification

To Whom It May Concern,

This letter certifies that the Mitsubishi Electric ductless split-systems listed below qualify for the tax credit as described in the American Recovery and Reinvestment Act of 2009. The requirements for qualification for the tax credits are as follows:

System Type	Efficiency Requirements		System Type	Efficiency Requirements
Split-system Air Conditioners	SEER ≥ 16 EER ≥ 13		Split-system Air-source Heat Pumps	SEER ≥ 15 EER ≥ 12.5 HSPF ≥ 8.5

The systems listed below are Qualified Energy Property that qualify for the credit allowed under § 25C:

**Mitsubishi Split-system Air Conditioners**

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>
MUY-GE09NA	MSY-GE09NA	3575942	21.00	13.60
MUY-GE15NA	MSY-GE15NA	3575944	21.00	13.00

**Mitsubishi Split-system Air-source Heat Pumps**

<u>Outdoor Unit</u>	<u>Indoor Unit</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MUZ-FD09NA	MSZ-FD09NA	3059255	23.00	13.80	10.00
MUZ-FD12NA	MSZ-FD12NA	3059256	22.00	12.50	10.00
MUZ-FD09NA	MSZ-FE09NA	3604581	23.00	13.80	10.00
MUZ-FD12NA	MSZ-FE12NA	3604081	22.00	12.50	10.00
MUZ-FE09NA	MSZ-FE09NA	3577497	26.00	15.50	10.00
MUZ-FE12NA	MSZ-FE12NA	3577498	23.00	12.90	10.50
MUZ-GE09NA	MSZ-GE09NA	3577499	21.00	13.60	10.00
MUZ-GE12NA	MSZ-GE12NA	3576362	20.25	12.50	10.00
MUZ-GE15NA	MSZ-GE15NA	3576035	21.00	13.00	10.00
PUZ-HA36NHA2	PLA-A36BA	3345326	17.00	12.60	10.00

**Mitsubishi Multi-split-system Air-source Heat Pumps**

<u>Outdoor Unit</u>	<u>Indoor Units</u>	<u>AHRI Reference #</u>	<u>SEER</u>	<u>EER</u>	<u>HSPF</u>
MXZ-2B20NA	MSZ-GE09NA + MSZ-GE09NA	3589025	18.00	12.50	8.90

These systems with the respective 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.

More information and forms are at our website ([www.mitsubishicomfort.com/taxcredit](http://www.mitsubishicomfort.com/taxcredit)).

Best regards,

A handwritten signature in black ink that reads "Paul Doppel". The signature is written in a cursive style with a large initial "P".

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