

June 7, 2010

Subject: 2009-10 Tax Credit Certification

To Whom It May Concern,

This letter certifies that the Mitsubishi Electric 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:

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

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

**Mitsubishi Split-system Air Conditioners**

<b><u>Outdoor Unit</u></b>	<b><u>Indoor Unit</u></b>	<b><u>AHRI Reference #</u></b>	<b><u>SEER</u></b>	<b><u>EER</u></b>
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**

<b><u>Outdoor Unit</u></b>	<b><u>Indoor Unit</u></b>	<b><u>AHRI Reference #</u></b>	<b><u>SEER</u></b>	<b><u>EER</u></b>	<b><u>HSPF</u></b>
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
PUZ-HA36NHA2	PEA-A18AA (x 2)	3721858	16.80	12.50	10.40
SUZ-KA12NA	SEZ-KD12NA	3837467	16.00	12.50	10.00
SUZ-KA18NA	SEZ-KD18NA	3837470	17.50	12.50	10.00

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

<b><u>Outdoor Unit</u></b>	<b><u>Indoor Units</u></b>	<b><u>AHRI Reference #</u></b>	<b><u>SEER</u></b>	<b><u>EER</u></b>	<b><u>HSPF</u></b>
MXZ-2B20NA	MSZ-GE09NA (x 2)	3589025	18.00	12.50	8.90
MXZ-3B24NA	MSZ-GE06NA (x 2) + MSZ-GE09NA	3949963	17.50	12.50	9.30
MXZ-3B24NA	MSZ-GE06NA (x 2) + MSZ-GE12NA	3896180	17.50	12.50	9.30

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 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 can be found at ([www.mitsubishicomfort.com/taxcredit](http://www.mitsubishicomfort.com/taxcredit)).

Best regards,



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