

February 8, 2010

Subject: 2009-10 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 |
| PUZ-HA36NHA2 | PEA-A18AA + PEA-A18AA | 3721858 | 16.80 | 12.50 | 10.40 |

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).

Best regards,

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

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