

February 8, 2011

Subject: 2011 Tax Credit Certification

To Whom It May Concern,

This letter certifies that the Mitsubishi Electric ductless split-systems listed below, when properly installed in compliance with IRS regulations, qualify for the tax credit as described in the American Recovery and Reinvestment Act of 2009 that has been extended through December 31, 2011. Please consult your professional tax advisor to determine if your installation qualifies and the amount of your tax credit. The hvac system 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-FE18NA	MSZ-FE18NA	4217888	20.20	14.20	10.30
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
MUZ-GE24NA	MSZ-GE24NA	4217872	19.00	12.50	10.00
PUZ-HA36NHA2	PLA-A36BA	3345326	17.00	12.60	10.00
PUZ-HA36NHA4	PLA-A36BA	4385516	17.00	12.60	10.00
PUZ-HA36NHA2	PEA-A18AA (x2)	3721858	16.80	12.50	10.40
PUZ-HA36NHA4	PEA-A18AA(x2)	4393024	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

<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
MXZ-3B24NA	MSZ-GE06NA + MSZ-GE06NA + MSZ-GE09NA	3949963	17.50	12.50	9.30
MXZ-3B24NA	MSZ-GE06NA + MSZ-GE06NA + 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 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,



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