



SANYO North America
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May 1, 2009

Subject: 2009/2010 Tax Credit Certification

To whom it may concern,

This certifies that the Sanyo ductless HVAC split systems listed below have qualified for the tax credit of up to 30% of the total installed cost; including equipment, materials and labor (up to a \$1500 limit) under the American Recovery and Reinvestment Act (Stimulus Package). This was signed into law by President Barack Obama on February 17, 2009 and covers the installation of qualifying HVAC equipment through the end of 2010.

To qualify equipment must meet the following requirements:

Type	S.E.E.R.	E.E.R.	H.S.P.F.
Air Conditioners	16 or higher	13 or higher	---
Heat Pumps	15 or higher	12.5 or higher	8.5 or higher

Qualified Sanyo Models

Model	S.E.E.R.	E.E.R.	H.S.P.F.
CMH1972	16.4	12.7	8.8
09KHS71	16	12.5	8.5

These ratings are registered and listed with the Air Conditioning, Heating and Refrigeration Institute (AHRI). For more information on federal tax credits, please visit:

http://www.ahrinet.org/Content/FederalTaxCredits_896.aspx

Under penalties of law, I certify that the above statement is true and correct to the best of my knowledge.

Michael A. McMurrrough
National Sales Manager
SANYO North America
Commercial Solutions Division/HVAC