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January 18, 2016

2015 - 2016 Tax Credit Certification
For Qualifying Cooling and Heating Systems

Purchasers of qualifying Mitsubishi Electric HVAC products:

The Protecting Americans from Tax Hikes Act of 2015 retroactively renewed the federal tax credit for homeowners who installed qualified high efficiency, energy saving products in their primary residence between January 1, 2015, and December 31, 2016. Any qualified cooling and heating system installed in 2015 or 2016 for a primary residence is eligible for this credit, subject to IRS regulations. If you have already claimed the maximum total tax credit of $500 for purchases made in any previous year, you are ineligible for additional tax credits for any new HVAC equipment purchases.

An eligible taxpayer may claim up to $300 in tax credits, subject to IRS limits based on the type of HVAC equipment installed, including:

- Up to 10% of installed costs ($300 limit) for central split-system air conditioners meeting or exceeding 16 SEER and 13 EER.
- Up to 10% of installed costs ($300 limit) for split-system air-source heat pumps meeting or exceeding 15 SEER, 12.5 EER and 8.5 HSPF.

If you are eligible to claim credit for qualified HVAC equipment, you should retain a copy of this certificate as part of your taxpayer's records, along with your receipt of purchase and installation. Please consult your professional tax advisor to determine what qualifies for a tax credit in your individual situation.

This letter certifies that the Mitsubishi Electric VSMS systems listed below meet or exceed the energy efficiency criteria to qualify for the tax credit as described in the American Recovery and Reinvestment Act of 2009, continued by the American Taxpayer Relief Act of 2012 and the tax extenders in December 2014 and in December 2015. These renewed tax credits are available for qualifying HVAC systems installed between January 1, 2015 and December 31, 2016. The energy efficiency 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 for the tax credit allowed under § 25C:

Mitsubishi Variable Speed Mini-split System (VSMS) Air Conditioners

Outdoor Unit	Indoor Unit	AHRI Ref #	SEER	EER
MUY-GL09NA-U1	MSY-GL09NA-U1	8715778	24.60	15.40
MUY-GE09NA	MSY-GE09NA	3575942	21.00	13.60
MUY-GE09NA2	MSY-GE09NA	7065204	23.20	13.60
MUY-GL18NA-U1	MSY-GL18NA-U1	8715781	20.50	13.40
MUY-GE15NA2	MSY-GE15NA	7065206	21.60	13.00
MUY-GL12NA-U1	MSY-GL12NA-U1	8715779	23.10	13.00
MUY-GL15NA-U1	MSY-GL15NA-U1	8715780	21.60	13.00

Mitsubishi Variable Speed Mini-split System (VSMS) Air-source Heat Pumps

Outdoor Unit	Indoor Unit	AHRI Ref #	SEER	EER	HSPF
MUZ-FE09NA-1	MSZ-FE09NA	4908219	26.00	15.50	10.00
MUZ-FE09NAH	MSZ-FE09NA	5377911	26.00	15.50	10.00
MUZ-FE09NAH	MSZ-FE09NA**	8737968	26.00	15.50	10.00
MUZ-FE12NA1	MSZ-FE12NA	4934170	23.00	12.90	10.50
MUZ-FE12NAH	MSZ-FE12NA	5378525	23.00	12.90	10.10
MUZ-FE12NAH	MSZ-FE12NA**	8737969	23.00	12.90	10.10
MUZ-FE18NA	MSZ-FE18NA	4217888	20.20	14.20	10.30
MUZ-FH06NA	MSZ-FH06NA**	8797130	33.10	19.00	13.50
MUZ-FH06NAH	MSZ-FH06NA**	8797132	33.10	19.00	12.50
MUZ-FH09NA	MSZ-FH09NA	7002062	30.50	16.10	13.50
MUZ-FH09NAH	MSZ-FH09NA	7002504	30.50	16.10	12.50
MUZ-FH09NAH	MSZ-FH09NA**	8737963	30.50	16.10	12.50
MUZ-FH12NA	MSZ-FH12NA	7002063	26.10	13.80	12.50
MUZ-FH12NAH	MSZ-FH12NA	7002578	26.10	13.80	12.00
MUZ-FH12NAH	MSZ-FH12NA**	8703451	26.10	13.80	12.00
MUZ-FH15NA	MSZ-FH15NA	7002444	22.00	12.50	12.00
MUZ-FH15NAH	MSZ-FH15NA	7002594	22.00	12.50	11.50
MUZ-FH15NAH	MSZ-FH15NA**	8737964	22.00	12.50	11.50
MUZ-FH18NA2	MSZ-FH18NA**	8797133	21.00	12.50	12.00
MUZ-FH18NAH2	MSZ-FH18NA**	8797134	21.00	12.50	11.00
MUZ-GE09NA2	MSZ-GE09NA	7064983	23.20	13.60	11.00
MUZ-GE09NAH	MSZ-GE09NA	5378526	21.00	13.60	10.00
MUZ-GE09NAH	MSZ-GE09NA**	8737965	21.00	13.60	10.00
MUZ-GE09NAH2	MSZ-GE09NA	7064989	23.20	13.60	10.10
MUZ-GE12NA2	MSZ-GE12NA	7064987	22.70	12.50	11.40
MUZ-GE12NAH	MSZ-GE12NA	5378528	20.50	12.50	10.00
MUZ-GE12NAH	MSZ-GE12NA**	8737966	20.50	12.50	10.00
MUZ-GE12NAH2	MSZ-GE12NA	7064990	22.70	12.50	10.80
MUZ-GE15NA-1	MSZ-GE15NA	4934349	21.00	13.00	10.00
MUZ-GE15NA2	MSZ-GE15NA	7064988	21.60	13.00	11.20
MUZ-GE15NAH	MSZ-GE15NA	5378527	21.00	13.00	10.00
MUZ-GE15NAH	MSZ-GE15NA**	8737967	21.00	13.00	10.00
MUZ-GE15NAH2	MSZ-GE15NA	7064991	22.70	13.00	10.80
MUZ-GE24NA	MSZ-GE24NA	4217872	19.00	12.50	10.00
MUZ-GL12NA-U1	MSZ-GL12NA-U1	8715783	23.10	13.00	12.50
MUZ-GL15NA-U1	MSZ-GL15NA-U1	8715784	21.60	13.00	11.70
MUZ-GL18NA-U1	MSZ-GL18NA-U1	8715785	20.50	13.40	11.20
MUZ-GL24NA-U1	MSZ-GL24NA-U1	8715786	20.50	12.50	10.00
PUZ-HA30NHA5	PEAD-A30AA*	8635967	16.50	12.50	9.50

PUZ-HA30NHA5	PLA-A30BA*	8635968	15.60	12.50	9.40
Outdoor Unit	**Indoor Unit**	**AHRI Ref #**	**SEER**	**EER**	**HSPF**
PUZ-HA30NHA5	PVA-A30AA*	8635956	17.00	12.50	9.70
PUZ-HA36NHA4	PLA-A36BA	4385516	17.00	12.60	10.00
PUZ-HA36NHA4	PEA-A18AA(2)	4393024	16.80	12.50	10.40
PUZ-HA36NHA5	PLA-A36BA*	8635971	17.00	12.60	10.00
PUZ-HA36NHA5	PEAD-A36AA*	8635970	16.80	12.50	10.40
PUZ-HA36NHA5	PVA-A36AA*	8635969	17.80	12.50	11.00
SUZ-KA12NA	SEZ-KD12NA	3837467	16.00	12.50	10.00
SUZ-KA18NA	SEZ-KD18NA	3837470	17.50	12.50	10.00

Mitsubishi Variable Speed Multi-split System (VSMS) Air-source Heat Pumps

Outdoor Unit	Indoor Units	AHRI Ref #	SEER	EER	HSPF
MXZ-2B20NA*	MSZ-GE09NA(2)	3589025	18.00	12.50	8.90
MXZ-2C20NAHZ	Non-Ducted Indoor Units	7451974	17.00	13.50	9.80
MXZ-3B24NA*	MSZ-GE06NA(2) + MSZ-GE09NA	3949963	17.50	12.50	9.30
MXZ-3B24NA*	MSZ-GE06NA(2) + MSZ-GE12NA	3896180	17.50	12.50	9.30
MXZ-3C24NA	Non-Ducted Indoor Units	7505787	20.00	13.60	9.80
MXZ-3C24NAHZ	Non-Ducted Indoor Units	7451969	19.00	13.50	10.00
MXZ-3C30NAHZ	Non-Ducted Indoor Units	7451794	18.00	12.50	11.00
MXZ-4C36NAHZ	Non-Ducted Indoor Units	7434482	19.10	14.00	11.30
MXZ-4C36NAHZ	Mixed Ducted and Non-ducted Indoor Units	7434486	17.45	12.65	10.70
MXZ-5C42NAHZ	Non-Ducted Indoor Units	7434477	19.00	13.40	11.00
PUMY-P60NKMU*	PKFY-P24NKMU-E2(2) + PKFY-P06NBMU-E2(2)	5677635	16.70	12.50	10.60

NOTE: * denotes a Specific Combination with the Outdoor Unit and the specified Indoor Units.

These systems with the respective ratings are registered and listed with the Air-conditioning, Heating and Refrigeration Institute (AHRI http://www.ahridirectory.org/ahridirectory/pages/home.aspx).

You will find more information and forms are at our website: www.mitsubishicomfort.com/taxcredit.

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.

Paul Doppel
Senior Director
Industry and Government Relations
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