



SANYO North America
Commercial Solutions Division/HVAC
1690 Roberts Blvd. NW Ste. 110
Kennesaw, Ga 30144
Phone: 1-800-851-1235
Fax: 1-678-355-6684
<http://us.sanyo.com/hvac>

February 1, 2011

Subject: 2011 25C 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 10% of the total installed cost; including equipment, materials and labor (up to a \$300 limit) under the 25C Extension of 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 during 2011.

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. |
|-------------------|----------|--------|----------|
| **CMH1972A | 16.4 | 12.7 | 8.8 |
| 09KHS71 | 16 | 12.5 | 8.5 |

**Used in conjunction with the following indoor models: KMHS0772, KMHS0972, KMHS1272, KMHS1872, XMHS0972, XMHS1272 and XHS1872. Refer to combination table for recommended combinations.

These ratings are registered and listed with the Air Conditioning, Heating and Refrigeration Institute (AHRI).

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

A handwritten signature in black ink, reading "Michael A. McMurrough". The signature is written in a cursive style with a large, circular flourish at the end of the name.

Michael A. McMurrough
Director
SANYO North America
CMD/HVAC Division