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From the desk of John Miles

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To Whom It May Concern:

American Recovery and Reinvestment act of 2009

Manufacturers Certification Statement – Qualified Energy Property

Further to the enacting of the Recovery and Reinvestment Act, February 2009, Federal tax credits are provided when a high efficiency air source Heat Pump is installed in the home during 2009 and 2010.

Quietside Corporation, based in Santa Fe Springs California, the master distributor of Samsung Air Conditioning states that the model listed below is eligible for tax credits as a high efficiency Air Source Heat Pump by meeting or exceeding the "Energy Incentives Part III" criteria, where "an Air Source Heat Pump must have an Heating Seasonal Performance Factor (HSPF) of at least 8.5, SEER 15 or higher and EER 12.5 or higher (A credit of up to 30% of installed costs (up to \$1500) is provided for under the provisions of the act)

Model #	Capacity	HSPF	SEER	EER
AQV09JA	9,000 Btu/h	10.0	20.0	13.9

I certify that to the best of my knowledge and belief that the above is true and correct.

John Miles
Director of Engineering and Technical Support