

# HEAT CONTROLLER, INC.

Heat Controller, Inc.

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www.heatcontroller.com

## The American Recovery and Reinvestment Act of 2009 Manufacturer's Certification Statement - Qualified Energy Property

This certifies that the Heat Controller, Inc., ductless HVAC split-system listed below are "Qualified Energy Property" for purposes of the tax credit described in the American Recovery and Reinvestment Act of 2009 and allowed under the Internal Revenue Code Section 25C for the 2009 and 2010 tax years.

The energy efficiency requirements for qualification for the tax credit are as follows:

Product Category	Product Type	Tax Credit Specification
Central A/C	<i>Split Systems:</i> EER $\geq 13$ SEER $\geq 16$	30% of cost, up to \$1,500
Air Source Heat Pumps	<i>Split Systems:</i> HSPF $\geq 8.5$ EER $\geq 12.5$ SEER $\geq 15$	30% of cost, up to \$1,500

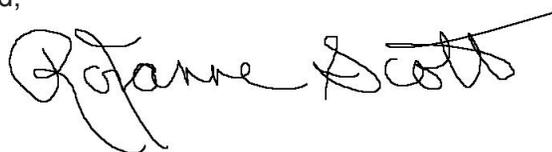
The systems listed below are considered Qualified Energy Property and qualify for the tax credit allowed under Internal Revenue Code 25C:

Indoor Unit	Outdoor Unit	AHRI Reference No.	EER	SEER	HSPF
A-VMH09SB	B-VMH09SB	3057536	13.30	19.20	9.50
A-VMC09SB	B-VMC09SB	3097719	13.30	19.20	N/A

*These 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.

Signed,



Roxanne Scott  
National Product Manager  
Heat Controller, Inc.

\*\*\*Heat Controller, Inc., recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in The American Recovery and Reinvestment Act of 2009 to their particular situation.

April 29, 2009