



April 9, 2010

LG 2010 Tax Qualified Models

Manufacturer Certification Statement

The American Recovery and Reinvestment Tax Act of 2009

The American Recovery and Reinvestment Act of 2009 signed on February 17, 2009, by President Obama has made significant changes to homeowner tax credits for qualifying energy efficient systems placed in service between January 1, 2009 – December 31, 2010.

Homeowners may be able to claim 30% of the installed cost in tax credits up to a maximum of \$1,500 for energy efficient home improvements.

Energy Efficiency Requirements for Tax Rebate:

Product Type - **Air Source Heat Pumps** (Electric Heat Pumps)

- EER 12.5 or greater
- SEER 15 or greater
- HSPF 8.5 or greater

This certifies that the HVAC system models listed in table 1 are considered Qualified Energy Property and Qualify for tax benefit for the 2009 and 2010 tax years.

Table 1.

Qualified Single Split Units Eligible for Tax Benefit – 2010 Models

Single Split - Outdoor DFS ¹	Single Split - Indoor DFS ¹	EER	SEER	HSPF	Qualified for Tax Benefit
LAU096HV	LAN096HV (Indoor Unit)	12.5	19.0	9.2	Yes
LSU091HSV	LSN091HSV (Indoor Unit)	13.0	20.0	11.0	Yes
LSU121HSV	LSN121HSV (Indoor Unit)	12.5	20.0	10.0	Yes
LSU161HSV	LSN161HSV (Indoor Unit)	12.5	18.4	9.7	Yes

1. DFS = Duct Free Split

2. Models above are single split unit models (One outdoor unit paired with one indoor unit = One single split system)

3. Models with multiple indoor units on one out door unit refer to table 2 below.



Table 2.

Qualified Multi Split Units Eligible for Tax Benefit - 2010 DFS Models

DFS ⁴ Flex Multi Systems ⁵ (Condensing Unit)	Non-Ducted Evaporator Combination Only (Qualified Combination Chart for Tax Benefit)	EER	SEER	HSPF	Qualified for Tax Benefit
LMU186HV	9+9	12.5	16	8.5	Yes
	9+12	12.5	15	8.5	Yes
	12+12	12.5	15	8.5	Yes
LMU246HV	9+9+9	12.5	16	10.3	Yes
	9+9+12	12.5	16	10.3	Yes
	9+12+12	12.5	16	10.3	Yes

4. DFS = Duct Free Split

5. Flex Multi Systems = One outdoor unit with multiple indoor units

6. Select from indoor unit models for combinations: LMN095HVT, LMN125HVT, LMAN095HVT, LMAN125HVT, LMCN125HV

Examples 9+9 = Connected indoor units include two nominal 9,000 Btu/h units.

9+12 = Connected indoor units include one nominal 9,000 Btu/h unit and one nominal 12,000 Btu/h unit.

Tax credits for home improvement guidelines:

- Must be "[placed in service](#)" from January 1, 2009 through December 31, 2010
- Must be for taxpayer's principal residence
- \$1,500 is the maximum total amount that can be claimed for all products placed in service in 2009 & 2010 for most home improvements, EXCEPT for geothermal heat pumps, solar water heaters, solar panels, fuel cells, and windmills which are not subject to this cap, and are in effect through 2016
- Must have a [Manufacturer Certification Statement](#) to qualify
- For record keeping, save your receipts and this [Manufacturer Certification Statement](#)
- Improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010. Note: Some homeowner income guidelines may apply. Please consult your tax advisor for eligibility requirements.



Equipment Classification

CEE Tier 2

Certification Statement

"Under penalties of perjury, I declare that I have examined this certification, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

A handwritten signature in black ink, appearing to read 'Steve Schmitt', with a horizontal line extending to the right from the end of the signature.

Steve Schmitt

Director

Commercial Air Conditioning

LG Electronics U.S.A., Inc.