

Residential Heating and Cooling Equipment Certificate for Qualified Energy Property Tax Credits

The American Recovery and Reinvestment Act of 2009 provides a federal tax credit on extra-high efficiency heating and cooling equipment. Gibson heating and cooling products, manufactured by NORDYNE Inc. certifies that the models or systems listed on the following page if placed in service after December 31, 2008, and before January 1, 2011, in a homeowners primary residence, meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code. The tax credit is up to 30% of the installed cost (up to \$1500.00) for qualified equipment.

IMPORTANT NOTICE: For tax purposes, save your receipt and this Certification Statement. NORDYNE is not responsible for incorrect interpretation of IRS tax regulations. Please consult a tax professional if appropriate.

Manufacturer:

Gibson

Heating and Cooling Products

NORDYNE

8000 Phoenix Parkway
O'Fallon, MO 63368

Equipment Classification:

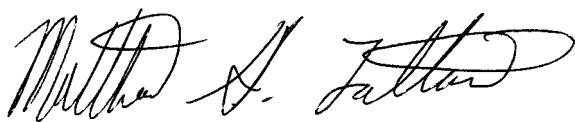
Split Systems that include matched outdoor and indoor components.
Natural Gas Furnaces
Oil Furnaces
Packaged Equipment

Qualifying Models:

All qualifying models are listed on page 2 of this document.

Certification Statement:

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



Matthew H. Lattanzi
Director of Product Management

Gibson

Heating and Cooling Products

QUALIFYING MODELS

SPLIT SYSTEM AIR CONDITIONERS

EER: 13.0, SEER: 16.0

| <i>Model</i> | <i>Application</i> |
|---------------|---------------------------------|
| JS4BF-Series* | 16 SEER 2-Stage Variable System |
| DS4BF-Series* | 16 SEER 2-Stage Variable System |

SPLIT SYSTEM HEAT PUMPS

EER: 12.5, SEER: 15.0, HSPF: 8.5

| <i>Model</i> | <i>Application</i> |
|---------------|---------------------------------|
| JT4BF-Series* | 16 SEER 2-Stage Variable System |
| JT4BE-Series* | 15 SEER Variable System |
| DT4BE-Series* | 15 SEER Variable System |
| DT4BF-Series* | 16 SEER 2-Stage Variable System |

GAS FURNACES

| <i>Model</i> | <i>Application</i> |
|-------------------|--------------------|
| KG7T(C,L)-Series* | 95.1% 2-Stage |
| KG6TE-Series | 95.1% 2-Stage |

Advanced Main Air Fan

| <i>Model</i> | <i>Tax Credit</i> |
|--------------|------------------------|
| KG7TA-Series | 9.3% of installed Cost |
| KG7TK-Series | 9.3% of installed Cost |

PACKAGE EQUIPMENT

EER: 12.0, SEER: 14.0, HSPF: 8.0

| <i>Model</i> | <i>Application</i> |
|------------------|--------------------|
| GR6GD-X30K(xxxx) | Gas Pack |
| GR6GD-X36K(xxxx) | Gas Pack |

* Valid AHRI certificate required

370C-0709 (Replaces 370C-0609)

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Printed in U.S.A. (07/09)