

Customer Memo:

To: All LG Commercial Air Conditioning Customers
From: Steve Schmitt, Director of Commercial Air Conditioning
Date: May 19, 2009
Re: LMU185HV and LMU245HV Enhancement

Dear LG Commercial Air Conditioning Customers,

The American Recovery and Reinvestment Act of 2009 is giving U.S. consumers the opportunity to upgrade their air conditioning equipment and potentially qualify for an energy tax credit of up to \$1,500.

As part of this program LG made material enhancements to two of its multi zone models to meet the energy efficiency requirements: the LMU185HV and LMU245HV. These enhancements allowed these models to be included in the program.

Some of you may have these models on order and be wondering why these models are not being shipped. We are currently reviewing all LG warehouse inventories and installing enhancements on current models in stock to bring them to the compliance level. All new production of these models from the factory have already been upgraded with the enhancements.

We anticipate the enhancement program will be completed by the 1st week of June. These two models will resume shipping once the program is completed. We appreciate your patience in the interim.

Please contact your LG Sales Manager for any further information.

Thank you for your business and continued support.



February 20, 2009

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 can 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 Units Eligible for Tax Benefit

Outdoor Model	Style	Zone	Indoor	EER	SEER	HSPF	Tax Benefit
LAU095HV	Duct Free Split	Single Zone	LAN095HV	13.3	19.2	9.5	Yes
Outdoor Model	Style	Zones	Indoor ¹	EER	SEER	HSPF	Tax Benefit
LMU185HV	Flex Multi System	Dual Zone	9+9	12.5	15.1	8.7	Yes
			9+12	12.5	15.1	8.5	Yes
			12+12	12.5	15.1	8.5	Yes
LMU245HV	Flex Multi System	Tri Zone	9+9+9	12.5	19.1	10.3	Yes
			9+9+12	12.5	18.7	9.5	Yes
			9+12+12	12.5	18.7	9.5	Yes

1. Select from indoor unit models: LMN095HV, LMN125HV, LMAN095HV, LMAN125HV, 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 the [Manufacturer Certification Statement](#)³
- 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

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.

Steve Schmitt

Director

Commercial Air Conditioning

LG Electronics U.S.A., Inc.