



Energy Policy Act of 2005

Proof of Qualified Energy Property for Claiming Tax Credits for Residential Heating & Cooling Equipment

The U.S. Internal Revenue Service (IRS) is now providing Consumers with a tax credit on high-efficiency heating and cooling equipment. The Ruud Air Conditioning Division of Rheem Sales Company, Inc. certifies that the models listed on page 2 of this document (if placed in service after Dec. 31, 2005 and before Jan. 1, 2008 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code:

IMPORTANT NOTICE:

Before filing for a tax credit on one of the above-listed models, Ruud Air Conditioning Division recommends that Consumers consult with a tax professional to review the Energy Policy Act of 2005 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER:

Ruud Air Conditioning Division
5600 Old Greenwood Road
Fort Smith, AR 72908

EQUIPMENT CLASSIFICATION:

Electric Heat Pump

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 presented are true, correct, and complete.

A handwritten signature in blue ink that reads "Mark King". The signature is written in a cursive style.

Mark King
Residential Outdoor Products Manager,
Ruud Air Conditioning Division



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TAX CREDITS - NOT TO EXCEED \$300

ARI Ref #.	Model Number	Coil; Blower Coil Model	Furnace Model Number	Capacity	EER	SEER
1155785	UARL-024J*	RCFM-H*2417A*	UGJD-06?MCK?	24600	12.55	15.5
1155789	UARL-024J*	RCFM-H*2417A*	UGLR-07?AMK?	24600	12.7	16
1155793	UARL-024J*	RCFM-H*2417A*	UGPR-07?AMK?	24600	12.6	16
1155813	UARL-024J*	RCQD-2417A*	UGPR-07?AMK?	25000	12.7	16
1155809	UARL-024J*	RCQD-2417A*	UGJD-07?MCK?	25000	12.5	16
1155807	UARL-024J*	RCQD-2417A*	UGJD-06?MCK?	25000	12.6	16
1155815	UARL-024J*	RCSM-H*2421A*	UGGD-06?MCK?	24600	12.6	15.5
1155817	UARL-024J*	RCSM-H*2421A*	UGGD-07?MCK?	24600	12.5	15.5
1155819	UARL-024J*	RCSM-H*2421A*	UGJD-06?MCK?	24600	12.6	15.5
1155821	UARL-024J*	RCSM-H*2421A*	UGJD-07?MCK?	24600	12.5	15.5
1155823	UARL-024J*	RCSM-H*2421A*	UGLR-07?AMK?	24600	12.75	16
1155827	UARL-024J*	RCSM-H*2421A*	UGPR-07?AMK?	24600	12.65	16
1155829	UARL-024J*	UHPL-HM2421+RCSM-H*2421A*	N/A	24600	12.85	16
1155885	UARL-036J*	RCFM-H*3621A*	UGPR-07?BRQ?	35800	12.5	15.5
1155895	UARL-036J*	RCFM-H*4821A*	UGFD-09?ZCM?	36600	12.8	16
1155897	UARL-036J*	RCFM-H*4821A*	UGFD-10?ZCM?	36400	12.6	15.5
1155923	UARL-036J*	RCFM-H*4821A*	UGPR-07?BRQ?	36600	12.95	16
1155905	UARL-036J*	RCFM-H*4821A*	UGGD-10?ZCM?	36600	12.75	16
1155911	UARL-036J*	RCFM-H*4821A*	UGJD-09?ZCM?	36600	12.75	16
1155913	UARL-036J*	RCFM-H*4821A*	UGJD-10?ZCM?	36600	12.8	16
1155917	UARL-036J*	RCFM-H*4821A*	UGLR-10?BRM?	36600	12.9	16
1155903	UARL-036J*	RCFM-H*4821A*	UGGD-09?ZCM?	36600	12.75	16
1155925	UARL-036J*	RCFM-H*4821A*	UGPR-10?BRM?	36800	12.8	16
1155953	UARL-036J*	RCFM-H*4824A*	UGPR-12?ARM?	37000	12.95	16
1155941	UARL-036J*	RCFM-H*4824A*	UGJD-09?ZCM?	36600	12.75	16
1155939	UARL-036J*	RCFM-H*4824A*	UGGD-12?RCM?	36800	12.9	16
1155937	UARL-036J*	RCFM-H*4824A*	UGGD-10?ZCM?	36600	12.75	16
1155935	UARL-036J*	RCFM-H*4824A*	UGGD-09?ZCM?	36600	12.85	16
1155933	UARL-036J*	RCFM-H*4824A*	UGFD-12?ZCM?	36800	12.75	16
1155945	UARL-036J*	RCFM-H*4824A*	UGLR-10?BRM?	36600	12.9	16
1155931	UARL-036J*	RCFM-H*4824A*	UGFD-10?ZCM?	36400	12.6	15.5
1155947	UARL-036J*	RCFM-H*4824A*	UGLR-12?ARM?	37000	13	16
1155929	UARL-036J*	RCFM-H*4824A*	UGFD-09?ZCM?	36600	12.8	16
1155949	UARL-036J*	RCFM-H*4824A*	UGPR-07?BRQ?	36600	12.95	16
1155951	UARL-036J*	RCFM-H*4824A*	UGPR-10?BRM?	36800	12.8	16
1155943	UARL-036J*	RCFM-H*4824A*	UGJD-10?ZCM?	36600	12.8	16
1275106	UARL-036J*	RCFM-H*4824A*	UGFD-12?RCM?	36800	12.75	16
1155973	UARL-036J*	RCHL-36A*	UGLR-12?ARM?	35000	12.6	15.5
1207339	UARL-036J*	RCQD-3621A*	UGJD-09?ZCM?	36800	12.8	16.5
551374	UARL-036J*	RCQD-3621A*	UGFD-09?ZCM?	36800	12.85	16.4
1207340	UARL-036J*	RCQD-3621A*	UGJD-10?ZCM?	36800	12.8	16.5
551348	UARL-036J*	RCQD-3621A*	UGFD-10?ZCM?	36800	12.65	16.3
1207343	UARL-036J*	RCQD-3621A*	UGPR-07?BRQ?	37000	13	16.5
1207344	UARL-036J*	RCQD-3621A*	UGPR-10?BRM?	37000	12.85	16
1156005	UARL-036J*	RCQD-3624A*	UGJD-10?ZCM?	36800	12.9	16.5
1156007	UARL-036J*	RCQD-3624A*	UGPR-07?BRQ?	37000	13.05	16.5
1156009	UARL-036J*	RCQD-3624A*	UGPR-10?BRM?	37200	12.9	16.5
1156011	UARL-036J*	RCQD-3624A*	UGPR-12?ARM?	37400	13.05	16.5
1156003	UARL-036J*	RCQD-3624A*	UGJD-09?ZCM?	36800	12.85	16.5
551391	UARL-036J*	RCQD-3624A*	UGFD-09?ZCM?	36800	12.9	16.45
551378	UARL-036J*	RCQD-3624A*	UGFD-10?ZCM?	36800	12.7	16.3
551366	UARL-036J*	RCQD-3624A*	UGFD-12?ZCM?	37000	12.8	16.75
1156001	UARL-036J*	RCQD-3624A*	UGFD-12?RCM?	37200	12.9	16.5
552032	UARL-036J*	UBHM-24J*+RCQD-3624A*	N/A	37200	13.4	17
1156013	UARL-036J*	UHPL-HM3621+RCSM-H*3621A*	N/A	36000	12.6	15.5
552019	UARL-048J*	UBHM-25J*+RCQD-4824A*	N/A	47500	12.6	16