

Rinnai

103 International Drive
Peachtree City, GA 30269
Phone: 678-829-1700
Toll Free: 1-800-621-9419
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January 16, 2008

The "Emergency Economic Stabilization Act of 2008" has extended homeowner tax credits for qualifying energy efficient, residential water heaters placed in service between Jan. 1 – Dec. 31, 2009. The Rinnai tankless water heaters referenced on the following page have been proven to have an energy factor of 0.80 or greater, which meets the required standard of "Qualified Energy Property" under the Energy Policy Act of 2005 and are therefore deemed eligible for the tax credit under section 25C of the Federal Internal Revenue Code.

Please keep this statement, along with your proof of purchase, for tax filing purposes. For more information about the tax credit, please consult a tax professional.

Manufacturer

Rinnai America Corporation
103 International Drive
Peachtree City, GA 30269

Equipment Classification

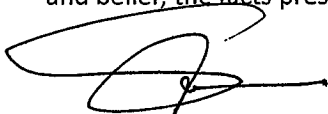
Water Heaters

Qualifications

Energy factor of 0.80 or greater

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."



Sam Lamia
Senior Vice President, Finance
Rinnai America Corporation



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Rinnai Series	Rinnai Model Number	Rinnai Series	Rinnai Model Number
R42	REU-V1616W-US (LP)	R75LSi	REU-VA2528FFUD-US (NG)
R42	REU-V1616WC-US (LP)	R75LSi	REU-VA2528FFUD-US (LP)
R50	REU-VA2019FFUD-US (NG)	R85	REU-V2532FFU-US (NG)
R50	REU-VA2019FFUD-US (LP)	R85	REU-V2532FFU-US (LP)
R53	REU-V2520FFU-US (NG)	R85	REU-V2532FFUC-US (NG)
R53	REU-V2520FFU-US (LP)	R85	REU-V2532FFUC-US (LP)
R53	REU-V2520FFUC-US (NG)	R85	REU-V2532W-US (NG)
R53	REU-V2520FFUC-US (LP)	R85	REU-V2532W-US (LP)
R53	REU-V2020W-US (LP)	R85	REU-V2532WC-US (NG)
R53	REU-V2020WC-US (LP)	R85	REU-V2532WC-US (LP)
R53 Plus	REU-V2520FFUD-US (NG)	R85 Plus	REU-V2532FFUD-US (NG)
R53 Plus	REU-V2520FFUD-US (LP)	R85 Plus	REU-V2532FFUD-US (LP)
R53 Plus	REU-V2520FFUCD-US (NG)	R85 Plus	REU-V2532FFUCD-US (NG)
R53 Plus	REU-V2520FFUCD-US (LP)	R85 Plus	REU-V2532FFUCD-US (LP)
V53	REU-VAM1620W-US (NG)	R85 Plus	REU-V2532WD-US (NG)
V53	REU-VAM1620W-US (LP)	R85 Plus	REU-V2532WD-US (LP)
R63LSe	REU-VA2024WD-US (NG)	R85 Plus	REU-V2532WCD-US (NG)
R63LSe	REU-VA2024WD-US (LP)	R85 Plus	REU-V2532WCD-US (LP)
R70	REU-V2526W-US (NG)	R94LSe	REU-VA2535WD-US (NG)
R70	REU-V2526W-US (LP)	R94LSe	REU-VA2535WD-US (LP)
R75LSe	REU-V2528WD-US (NG)	R94LSi	REU-VA2535FFUD-US (NG)
R75LSe	REU-V2528WD-US (LP)	R94LSi	REU-VA2535FFUD-US (LP)