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August 10, 2010

The American Recovery and Reinvestment Act of 2009 signed February 17, 2009, by President Obama has made significant changes to homeowner tax credits for qualifying energy-efficient, residential water heaters and boilers placed in service between the years of January 1, 2009 – December 31, 2010. The Rinnai tankless water heaters referenced on the following page have been proven to have an energy factor of 0.82 or greater and the Rinnai boilers have an AFUE of 90 or greater, which meets the required standard of "Qualified Energy Property" under the American Recovery and Reinvestment Act of 2009 and are therefore deemed eligible for the tax credit under section 25C of the Federal Internal Revenue Code for the tax years of 2009 and 2010.

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 and Qualifications

Water Heaters: Energy Factor ≥ 0.82
Boilers: AFUE ≥ 90

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 "Phil Weeks".

Phil Weeks
Chief Operating Officer
Rinnai America Corporation

Qualifying Rinnai Models	Gas Type	Product Type	Energy Factor
C42e (REU-V1616WC-US)	Propane only	Water Heater	0.83
C53e (REU-V2020WC-US)	Propane Only	Water Heater	0.84
C85e (REU-V2532WC-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
C85e Plus (REU-V2532WCD-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
C85i Plus (REU-V2532FFUCD-US)	Propane only	Water Heater	0.84
C85i (REU-V2532FFUCD-US)	Propane only	Water Heater	0.84
R50LSi (REU-VA2019FFUD-UC)	Natural Gas and Propane	Water Heater	0.82
R50LSi (REU-VA2019FFUD-US)	Natural Gas and Propane	Water Heater	0.82
R53e (REU-V2020W-US)	Propane only	Water Heater	0.82
R53i (REU-V2520FFU-US)	Natural Gas and Propane	Water Heater	0.82 and 0.84
R53i Plus (REU-V2520FFUD-US)	Natural Gas and Propane	Water Heater	0.82 and 0.84
R63LSe2 (REU-VA2024WD(A)-UC)	Natural Gas and Propane	Water Heater	0.82
R75LSe (REU-VA2528WD(A)-UC)	Natural Gas and Propane	Water Heater	0.82
R75LSe (REU-VA2528WD(A)-US)	Natural Gas and Propane	Water Heater	0.82
R75LSe (REU-VB2528WD-US)	Natural Gas and Propane	Water Heater	0.82
R75LSi (REU-VA2528FFUD-UC)	Natural Gas and Propane	Water Heater	0.82
R75LSi (REU-VA2528FFUD-US)	Natural Gas and Propane	Water Heater	0.82
R75LSi (REU-VB2528FFUD-US)	Natural Gas and Propane	Water Heater	0.82
R85e (REU-V2532W-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
R85e Plus (REU-V2532WD-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
R85i (REU-V2532FFU-US)	Propane only	Water Heater	0.84
R85i Plus (REU-V2532FFUD-US)	Propane only	Water Heater	0.84
R94LSe (REU-VA2535WD-UC)	Natural Gas and Propane	Water Heater	0.82
R94LSe (REU-VA2535WD-US)	Natural Gas and Propane	Water Heater	0.82
R94LSe (REU-VB2735WD-US)	Natural Gas and Propane	Water Heater	0.82
R94LSi (REU-VA2535FFUD-UC)	Natural Gas and Propane	Water Heater	0.82
R94LSi (REU-VA2535FFUD-US)	Natural Gas and Propane	Water Heater	0.82
R94LSi (REU-VB2735FFUD-US)	Natural Gas and Propane	Water Heater	0.82
V53e (REU-VAM1620W-US)	Natural Gas and Propane	Water Heater	0.82
V53i (REU-VB202FFU-US)	Natural Gas and Propane	Water Heater	0.82
RC80HPe (REU-KA2530WD-US)	Natural Gas and Propane	Water Heater	0.96
RC80HPi (REU-KA2530FFUD-US)	Natural Gas and Propane	Water Heater	0.96
RC98HPe (REU-KA3237WD-US)	Natural Gas and Propane	Water Heater	0.93
RC98HPi (REU-KA3237FFUD-US)	Natural Gas and Propane	Water Heater	0.94

Qualifying Rinnai Models	Gas Type	Product Type	AFUE
E75C	Natural Gas and Propane	Boiler	96.5
E110C	Natural Gas and Propane	Boiler	96.1
Q85S	Natural Gas and Propane	Boiler	96.1
Q130S	Natural Gas and Propane	Boiler	96.1
Q175S	Natural Gas and Propane	Boiler	95.7
Q175C	Natural Gas and Propane	Boiler	95.7
Q205S	Natural Gas and Propane	Boiler	95.7