



103 International Drive
Peachtree City, GA 30269
Phone: 678-829-1700
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February 20, 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, residential water heaters placed in service between 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, 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

Water Heaters

Qualifications

Energy factor of 0.82 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."

A handwritten signature in black ink, appearing to be "S. Lamia", is written over a faint circular stamp or watermark.

Sam Lamia
Senior Vice President, Finance
Rinnai America Corporation



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Rinnai Series (LP)	Rinnai Model Number	Rinnai Series (NG)	Rinnai Model Number
C42e	REU-V1616WC-US (LP)	V53	REU-VAM1620W-US (NG)
R50LSi	REU-VA2019FFUD-US (LP)	R50LSi	REU-VA2019FFUD-US (NG)
R53i	REU-V2520FFU-US (LP)	R53i	REU-V2520FFU-US (NG)
R53e	REU-V2020W-US (LP)	R53i Plus	REU-V2520FFUD-US (NG)
C53e	REU-V2020WC-US (LP)	R75LSe	REU-VA2528WD-US (NG)
R53i Plus	REU-V2520FFUD-US (LP)	R75LSi	REU-VA2528FFUD-US (NG)
V53	REU-VAM1620W-US (LP)	R85e	REU-V2532W-US (NG)
R75LSe	REU-VA2528WD-US (LP)	C85e	REU-V2532WC-US (NG)
R75LSi	REU-VA2528FFUD-US (LP)	R85e Plus	REU-V2532WD-US (NG)
R85i	REU-V2532FFU-US (LP)	C85e Plus	REU-V2532WCD-US (NG)
C85i	REU-V2532FFUC-US (LP)	R94LSe	REU-VA2535WD-US (NG)
R85e	REU-V2532W-US (LP)	R94LSi	REU-VA2535FFUD-US (NG)
C85e	REU-V2532WC-US (LP)		
R85i Plus	REU-V2532FFUD-US (LP)		
C85i Plus	REU-V2532FFUCD-US (LP)		
R85e Plus	REU-V2532WD-US (LP)		
C85e Plus	REU-V2532WCD-US (LP)		
R94LSe	REU-VA2535WD-US (LP)		
R94LSi	REU-VA2535FFUD-US (LP)		