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Rinnai Manufacturer's Certification Statement for 2012-2013 Federal Tax Credit

Effective Dates

January 1, 2012 – December 31, 2013

Manufacturer

Rinnai America Corporation
103 International Drive
Peachtree City, GA 30269

Equipment Classification and Qualifications

Water Heaters: Energy Factor ≥ 0.82

Boilers: AFUE ≥ 95

Rinnai branded Tankless Water Heater and Condensing Boiler models set forth above are qualified energy property which qualify for the tax credit allowed by 26 U.S.C. §25C. Please retain this statement with proof of purchase for tax documentation purposes. Homeowners must submit IRS form 5695 and meet all rules to qualify. Consult a tax professional for further details.

"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 "Dan O'Neal", is written over a light gray rectangular background.

Dan O'Neal
Vice President Finance
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 |
| RL75e (REU-VB2528WD-US) | Natural Gas and Propane | Water Heater | 0.82 |
| RL75e (REU-VC2528WD-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 |
| RL75i (REU-VB2528FFUD-US) | Natural Gas and Propane | Water Heater | 0.82 |
| RL75i (REU-VC2528FFUD-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 |
| RL94e (REU-VB2735WD-US) | Natural Gas and Propane | Water Heater | 0.82 |
| RL94e (REU-VC2837WD-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 |
| RL94i (REU-VB2735FFUD-US) | Natural Gas and Propane | Water Heater | 0.82 |
| RL94i (REU-VC2837FFUD-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 |
| RV53e (REU-VAM1620W-US) | Natural Gas and Propane | Water Heater | 0.82 |
| RV53i (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 |
| RC80e (REU-KA2530WD-US) | Natural Gas and Propane | Water Heater | 0.96 |
| RC80i (REU-KA2530FFUD-US) | Natural Gas and Propane | Water Heater | 0.96 |
| RU80e (REU-KB2530WD-US) | Natural Gas and Propane | Water Heater | 0.96 |
| RU80i (REU-KB2530FFUD-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 |
| RC98e (REU-KA3237WD-US) | Natural Gas and Propane | Water Heater | 0.93 |
| RC98i (REU-KA3237FFUD-US) | Natural Gas and Propane | Water Heater | 0.94 |
| RU98e (REU-KB3237WD-US) | Natural Gas and Propane | Water Heater | 0.95 |
| RU98i (REU-KB3237FFUD-US) | Natural Gas and Propane | Water Heater | 0.95 |
| V65e (REU-VC2025W-US) | Natural Gas and Propane | Water Heater | 0.82 |

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|---------------------------------|-------------------------|---------------------|----------------------|
| V65i (REU-VC2025FFU-US) | Natural Gas and Propane | Water Heater | 0.82 |
| V75e (REU-VC2528W-US) | Natural Gas and Propane | Water Heater | 0.82 |
| V75i (REU-VC2528FFU-US) | Natural Gas and Propane | Water Heater | 0.82 |
| Qualifying Rinnai Models | Gas Type | Product Type | Energy Factor |
| E50C | Natural Gas and Propane | Boiler | 95.6 |
| E75C | Natural Gas and Propane | Boiler | 95.5 |
| E110C | Natural Gas and Propane | Boiler | 95.5 |
| Q85S | Natural Gas and Propane | Boiler | 95.4 |
| Q130S | Natural Gas and Propane | Boiler | 95.4 |
| Q175S | Natural Gas and Propane | Boiler | 95.0 |
| Q175C | Natural Gas and Propane | Boiler | 95.0 |
| Q205S | Natural Gas and Propane | Boiler | 95.0 |
| QP85 | Natural Gas and Propane | Boiler | 95.4 |
| QP130 | Natural Gas and Propane | Boiler | 95.4 |