

**MANUFACTURER'S CERTIFICATION STATEMENT
FOR QUALIFIED ENERGY PROPERTY**

President Obama signed the American Recovery and Reinvestment Act of 2009 on February 17, 2009, which made important changes to the homeowner tax credits for specified energy efficient home improvements. These include qualified tankless water heaters (tankless water heaters with an EF rating of 0.82 or better). Two of the more significant revisions to this include the extension of the tax credit through 2010 and the increase of the total available tax credit from 10% to 30%.

Homeowners who purchase a qualified Paloma tankless water heater between January 1, 2009 and December 31, 2010 are eligible for a tax credit equal to 30% of the full purchase and installation price with a cap of \$1,500.00.

Paloma Industries certifies that the models listed on the following page of this document (if placed in service between Jan. 1, 2009 and Dec. 31, 2010 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set fourth by Section 25C of the Internal Revenue Code.

IMPORTANT NOTICE:

Before filing for a tax credit on one of the following-listed models, Paloma Industries recommends that Consumers consult a tax professional to review the American Recovery and Reinvestment Act of 2009 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER:

Paloma Industries
2151 Eastman Avenue
Oxnard, CA 93030

EQUIPMENT CLASSIFICATION:

Water Heaters

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.

Hadi Takeuchi 
Manager, Paloma Industries Inc.

2151 Eastman Avenue, Oxnard, CA 93020 (805-278-5499)

Page 1 of 2

QUALIFYING PALOMA AND WAI WELA BRAND TANKLESS WATER HEATER MODELS:

Natural Gas Models	Propane Gas Models	EF
PH-28RIFSN (-1 through -10)	PH-28RIFSP (-1 through -10)	.82
PH-28CIFSN (-1 through -10)	PH-28CIFSP (-1 through -10)	.82
PH-28ROFN (-1 through -10)	PH-28ROFP (-1 through -10)	.82
PH-28COFN (-1 through -10)	PH-28COFP (-1 through -10)	.82
PH-28RDVSN (-1 through -10)	PH-28RDVSP (-1 through -10)	.82
PH-28CDVSN (-1 through -10)	PH-28CDVSP (-1 through -10)	.82
PH-20RIFSN (-1 through -10)	PH-20RIFSP (-1 through -10)	.82
PH-20ROFN (-1 through -10)	PH-20ROFP (-1 through -10)	.82
PH-20RDVSN (-1 through -10)	PH-20RDVSP (-1 through -10)	.82
PH-25RDVSN (-1 through -10)	PH-25RDVSP (-1 through -10)	.82
PH-25ROFN (-1 through -10)	PH-25ROFP (-1 through -10)	.82

Tax credits not to exceed \$1,500, see your tax advisor for details.