

# Rinnai

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103 International Drive  
Peachtree City, GA 30269  
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September 18, 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 and boilers 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 and the 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  $\geq 0.82$   
Boilers: AFUE  $\geq 90$

## 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."



Sam Lamia  
Senior Vice President, Finance  
Rinnai America Corporation



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Qualifying Rinnai Models	Gas Type	Product Type	Energy Factor
C42e (REU-1616WC-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
C85ePLUS (REU-V2532WCD-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
C85iPLUS (REU-V2532FFUC-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
R53iPLUS (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
R75LSi (REU-VA2528FFUD(A)-UC)	Natural Gas and Propane	Water Heater	0.82
R75LSi (REU-VA2528FFUD(A)-US)	Natural Gas and Propane	Water Heater	0.82
R85e (REU-V2532W-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
R85ePLUS (REU-V2532WD-US)	Natural Gas and Propane	Water Heater	0.82 and 0.83
R85i (REU-V2532FFU-US)	Propane only	Water Heater	0.84
R85iPLUS (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
R94LSi (REU-VA2535FFUD-UC)	Natural Gas and Propane	Water Heater	0.82
R94LSi (REU-VA2535FFUD-US)	Natural Gas and Propane	Water Heater	0.82
V53e (REU-VAM1620W-US)	Natural Gas and Propane	Water Heater	0.82
RC80HPe (REU-KA2530WD-US)	Natural Gas and Propane	Water Heater	0.93
RC80HPi (REU-KA2530FFUD-US)	Natural Gas and Propane	Water Heater	0.93
RC98HPe (REU-KA3237WD-US)	Natural Gas and Propane	Water Heater	0.93
RC98HPi (REU-KA3237WD-US)	Natural Gas and Propane	Water Heater	0.93

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	96.5
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