



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

The U.S. Internal Revenue Service (IRS) is now providing Consumers with a tax credit on energy efficient water heaters with an Energy Factor of 0.80 or Greater. Paloma Industries, Limited certifies that the models listed on the following page of this document (if placed in service after Dec. 31, 2008 and before Jan. 1, 2010 in a homeowner's primary residence) meet the criteria of "Qualified Energy Property" as set forth by Section 25C of the Internal Revenue Code.

**IMPORTANT NOTICE:**

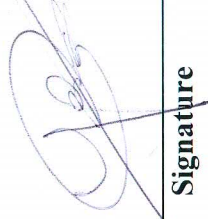
Before filing for a tax credit on one of the following-listed models, Paloma Industries recommends that Consumers consult a tax professional to review the Emergency Economic Stabilization Act of 2008 and its application in reference to Section 25C of the Internal Revenue Code.

**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.

A handwritten signature in blue ink, appearing to read "Shinya Hibino", written over a horizontal line.

Signature

Shinya Hibino

Name (Print)

General Manager & Head of International, Paloma Industries Ltd.



**QUALIFYING PALOMA AND WAI WELA BRAND TANKLESS WATER HEATER MODELS:**

<b>Natural Gas Models</b>	<b>Propane Gas Models</b>
PH-28RIFSN (-1 through -10)	PH-28RIFSP (-1 through -10)
PH-28CIFSN (-1 through -10)	PH-28CIFSP (-1 through -10)
PH-28ROFN (-1 through -10)	PH-28ROFP (-1 through -10)
PH-28COFN (-1 through -10)	PH-28COFP (-1 through -10)
PH-28RDVSN (-1 through -10)	PH-28RDVSP (-1 through -10)
PH-28CDVSN (-1 through -10)	PH-28CDVSP (-1 through -10)
PH-20RIFSN (-1 through -10)	PH-20RIFSP (-1 through -10)
PH-20ROFN (-1 through -10)	PH-20ROFP (-1 through -10)
PH-20RDVSN (-1 through -10)	PH-20RDVSP (-1 through -10)
PH-25RDVSN (-1 through -10)	PH-25RDVSP (-1 through -10)
PH-25ROFN (-1 through -10)	PH-25ROFP (-1 through -10)

Tax credits not to exceed \$300, see your tax advisor for details.