



MANUFACTURER'S CERTIFICATION STATEMENT FOR QUALIFIED ENERGY PROPERTY

Pursuant to IRS Notice 2006-26, Rheem Manufacturing Company certifies that the following Rheem and Ruud tankless water heater Brands/Models are Qualified Energy Property that qualify for the credit against tax as outlined under § 25C of the Internal Revenue Code.

Qualifying Brands/Models:

Rheem Brand		Ruud Brand		Rheem/Ruud Brand	
Natural Gas	Propane	Natural Gas	Propane	Natural Gas	Propane
RTG-42PVN	RTG-42PVP	RUTG-42PVN	RUTG-42PVP	GT-199DVN	GT-199DVP
RTG2-42PVN	RTG2-42PVP	RUTG2-42PVN	RUTG2-42PVP	GT-199DVN-1	GT-199DVP-1
RTG-53DVN	RTG-53DVP	RUTG-53DVN	RUTG-53DVP	GT-199PVN	GT-199PVP
RTG-53PVN	RTG-53PVP	RUTG-53PVN	RUTG-53PVP	GT-199PVN-1	GT-199PVP-1
RTG-53XN	RTG-53XP	RUTG-53XN	RUTG-53XP	GT-199XN	GT-199XP
RTG-74DVN	RTG-74DVP	RUTG-74DVN	RUTG-74DVP	GT-199XN-1	GT-199XP-1
RTG-74DVN-1	RTG-74DVP-1	RUTG-74DVN-1	RUTG-74DVP-1		
RTG-74PVN	RTG-74PVP	RUTG-74PVN	RUTG-74PVP		
RTG-74PVN-1	RTG-74PVP-1	RUTG-74PVN-1	RUTG-74PVP-1		
RTG-74XN	RTG-74XP	RUTG-74XN	RUTG-74XP		
RTG-74XN-1	RTG-74XP-1	RUTG-74XN-1	RUTG-74XP-1		

All Rheem and Ruud tankless water heater brands/models listed are Qualified Energy Property per IRS Notice 2006-26 § 5.01 (7) – “A natural gas, propane, or oil water heater that has an energy factor of at least 0.80.”

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.

Signature

July 13, 2006

Date

Simon Parfitt

Name (Print)

President, Rheem Water Heating

Title (Print)