



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

2011 Changes to Federal Tax Credits Available for Qualifying Residential Systems

Federal tax credits on qualifying, high-efficiency HVAC & Water Heating equipment have been modified and extended through December 31, 2011 by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act 2010. This program differs from the program effective in 2009-2010 in the following ways.

- The maximum amount an eligible homeowner may receive in tax credits for purchasing qualifying products, whether those purchases are in the form of upgraded insulation, windows, HVAC equipment or other eligible improvements, will be reduced from \$1,500 to \$500.
- The \$500 cap is reduced by the total amount of residential energy property credits a homeowner has claimed for purchases between 2006 and 2010. If you have already claimed credits of \$500 or more from improvements made prior to 2011, you will be unable to claim new credits for improvements made during 2011.
- The credit is no longer 30% of qualified residential energy property costs (including labor), but is now equal to an amount not to exceed.

Maximum Available Tax Credit	Product Type	Efficiency Requirements
\$300	Gas Water Heater	EF \geq 0.82 or TE \geq 0.90

IMPORTANT NOTICE:

This information is provided to assist in identifying applicable tax credits on Paloma products, and should not be considered tax advice. Consult your tax professional to receive your particular circumstances.



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
PH2-20RDVSN (-1 through -10)	PH2-20RDVSP (-1 through -10)	.82
PH2-20ROFN (-1 through -10)	PH2-20ROFP (-1 through -10)	.82
PH2-25RDVSN (-1 through -10)	PH2-25RDVSP (-1 through -10)	.82
PH2-25ROFN (-1 through -10)	PH2-25ROFP (-1 through -10)	.82
PH2-28RDVSN (-1 through -10)	PH2-28RDVSP (-1 through -10)	.82
PH2-28ROFN (-1 through -10)	PH2-28ROFP(-1 through -10)	.82
PHH-32RDVN (-1 through -10)	PHH-32RDVP (-1 through -10)	.94
PHH-32ROFN (-1 through -10)	PHH-32ROFP (-1 through -10)	.94
PHH-25RDVN (-1 through -10)	PHH-25RDVP (-1 through -10)	.94
PHH-25ROFN (-1 through -10)	PHH-25ROFP (-1 through -10)	.93