

**QUIETSIDE**  
Corporation

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From the desk of John Miles

February 8, 2011

To Whom It May Concern:

**Tax Relief, Unemployment Insurance and Job Creation Act**

**Manufacturers Certification Statement – Qualified Energy Property**

Further to the enacting on December 17<sup>th</sup> 2010 of the Tax Relief, Unemployment Insurance re-authorization and Job Creation act, certain Federal tax credits may be provided when a high efficiency Water Heater is installed in the home during 2011.

Quietside Corporation, based in Santa Fe Springs California, states that the models listed below are eligible for tax credits as a high efficiency water heater by meeting or exceeding the “Energy Incentives Part III” criteria, where “a natural gas, propane or oil tankless water heater that has an energy factor of at least 0.82.

<b>Model #</b>	<b>Energy Factor (EF)</b>	<b>AFUE</b>
<b>DPW-099A (Natural Gas or Propane fired)</b>	<b>0.83</b>	<b>90%</b>
<b>DPW-120A (Natural Gas or Propane fired)</b>	<b>0.85</b>	<b>90%</b>
<b>DPW-199A (Natural Gas or Propane fired)</b>	<b>0.82</b>	<b>90%</b>

I certify that to the best of my knowledge and belief that the above is true and correct.



John Miles  
Vice President