March 1, 2005

To whom it may concern:

RE: Efficiency Compliance

Please be advised that all residential gas and electric water heaters manufactured for sale within the United States by Rheem Manufacturing Company are in compliance with the provisions of the National Appliance Energy Conservation Act of 2004 (NAECA). This Federal law administered by the Department of Energy prescribes minimum efficiency standards for all water heaters from 20 to 120 gallons capacity and with input rating up to 75,000 BTU.

Please fell free to contact your local Rheem representative for more information or specifications.

Regards,

Shaun Thomas

Residential Product Specialist