October 14, 2005

To whom it may concern:

RE: U.L. Compliance

Please be advised that all residential electric water heaters manufactured by Rheem Manufacturing Company are tested according to U.L. specifications and meet the requirements of U.L. 174. This applies to water heaters designed for residential applications with a capacity not to exceed 120 gallons, or kilowatt input not to exceed 12 kw. Please refer to the information contained in our standard Use and Care manual for additional information regarding installation and safety information.

Please feel free to contact your local Rheem representative or our Technical Service Department if we can be of further assistance.

Sincerely,

William Pedrick

Residential Product Manager