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Dear Joe,

A recently enacted economic stimulus package provides the perfect opportunity to replace worn out foodservice equipment. The stimulus package permits a write off of an extra 50% of the cost of new foodservice equipment that is purchased and put into service in 2008. In addition to the bonus depreciation, there is an increase to the amount that small businesses such as restaurants can write off for new equipment purchases in 2008 from the current \$128,000 to \$250,000. The cap on how much equipment can be purchased to take advantage of the write off has been increased from the current \$510,000 to \$800,000. You may be eligible to participate in this tax incentive and if so, why not upgrade your walk-in refrigeration system to include the Copeland Scroll® compressor? By specifying Copeland Scroll for walk-ins, you cut your future energy consumption by 20%. * Thus, by taking advantage of the tax incentives and investing in Copeland Scroll, you win now and in the future.

Learn more about these incentives and this technology by visiting www.EmersonClimate.com/save. While there, you can download our Energy Incentives white paper and Walk-In Refrigeration Systems brochure, and obtain more information on the IRS Incentives.

We at Emerson Climate hope this information helps you make the decisions needed to increase your long term profitability.

Best wishes,

A handwritten signature in black ink that reads "Leland Smith".

Leland Smith
Director of Marketing

As part of Emerson Climate Technologies, Copeland brand products set the standard for compressor technology, offering more than 10,000 compressor models in standard and high-efficiency designs. Today, more than 60 million Copeland Scroll compressors are installed in air conditioning and commercial refrigeration systems around the world, and are supported by 950 authorized wholesaler locations nationwide.

**Results may vary depending on system and location.*