



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Bureau of Consumer Protection
Division of Enforcement

Julia Solomon Ensor
Attorney

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February 28, 2014

USPS

Henry E. Marinello
Law Office of Henry Marinello, P.A.
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Dear Mr. Marinello:

We received your submissions of January 17 and 24, 2014, on behalf of Niagara Industries, Inc. ("Niagara"). During our review, we identified certain statements in Niagara's marketing materials that may have overstated the extent to which Niagara's tankless water heaters are made in the United States. Specifically, although the water heaters are assembled in the United States and contain domestic components, several key components are imported.

Based on your statements that Niagara has removed all unqualified U.S.-origin claims from its marketing materials and rolled out new product packaging, the staff has decided not to pursue this investigation any further. This action should not be construed as a determination that there was no violation of Section 5 of the Federal Trade Commission Act, 15 U.S.C. § 45. The Commission reserves the right to take such further action as the public interest may require. If you have any questions, you can reach me at (202) 326-2377.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Ensor".

Julia Solomon Ensor
Staff Attorney