

Don't delay.

The economic stimulus package makes this the perfect time to replace old and inefficient ice equipment...

Equipment failures always seem to happen just when you really need the equipment to perform the hardest. The Federal Government 50% bonus tax deduction economic stimulus package gives you the perfect opportunity to replace old and inefficient ice equipment before an untimely breakdown leaves you scrambling to find a replacement.

Benefits to replacing old, worn-out and inefficient ice machines:

1. Powerful tax incentives
2. Opportunity for additional utility rebates
3. Eliminate risk of ice machine downtime
4. Avoid impending costly repairs
5. Conserve natural resources, maximize equipment performance, save on utility expenses.

There's no better time to buy Manitowoc ice machines.



See your Manitowoc sales representative today or visit us online at www.manitowocice.com



High quality, innovative solutions that fulfill all your "cold-side" needs.

Manitowoc Foodservice is comprised of eight brand names.

For beverage products – Servend, Multiplex, and McCann's; for ice products – Manitowoc Ice; and for refrigeration products – Kolpak, McCall, Harford and Koolaire.

Visit us today at www.manitowocfsg.com



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There's no better time to buy Manitowoc ice machines.



America's #1 Selling Ice Machine

Save energy.

Manitowoc ice machines make it easy for you to be energy efficient.

Manitowoc has always been committed to finding new ways to build energy efficiency, environment conservation, and dependability into all our products. By May 2008, over 97% of Manitowoc's cube ice machines will meet or exceed stringent ENERGY STAR® and CEE* performance criteria. Commercial ice machines that have earned the ENERGY STAR are on average 15% more energy efficient than standard models. The average annual energy use of a 500 lbs. per day air-cooled ice machine is 5,000 kWh. With a potential savings of 15% efficiency, the simple payback of the initial additional cost is less than two years.

To view an up-to-date listing of energy efficient Manitowoc ice machine models go to:
www.manitowocfsg.com/energymizer



Save water.

Manitowoc ice machines promote water conservation.

Because of a combination of rising temperatures, drought, population growth, urban sprawl, and poor conservation habits, the government projects that at least 36 states will battle water shortages within the next five years. As a result of these latest concerns, America is re-thinking the way it uses water.

Manitowoc Ice has been addressing water consumption concerns by integrating technologies that deal with today's issues and will help future concerns from escalating into a crisis situation...without sacrificing industry-leading performance.

The Manitowoc S-Series uses less water in many models compared to its competition. For example, the Manitowoc SD-0602A model is rated at 20 gallons of water used per 100 pounds of ice produced. A leading competitor's model is rated at 35.5 gallons of water used. At 500 pounds of ice production per day your water conservation savings per year in choosing the Manitowoc ice machine model would be approximately 28,000 gallons. Manitowoc offers over 120 models that meet or exceed stringent Consortium for Energy Efficiency (CEE) Tier 2 and Tier 3 criteria for efficient water consumption. Meaning, Tier 2 and 3 ice machines are at least 10% more water efficient than standard models.

Save money.

Economic stimulus package provides powerful tax incentives for Manitowoc ice machines.

The recently enacted Federal Government economic stimulus package provides the perfect opportunity for any business operator to replace worn out foodservice equipment. The stimulus package offers a one-year 50% bonus depreciation— meaning you can write off an extra 50% of the cost of your new foodservice equipment that you purchased and put into service in 2008.

In addition to the bonus depreciation, there is an increase to the amount that small business operators can write off for new equipment purchases in 2008 from the current \$128,000 to \$250,000—almost twice the current expensing limit. 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*.

EXAMPLE:

50% Bonus Tax Incentive

OLD LAW (pre-2008 change) \$10,000 New Ice Machine	
1st year total depreciation = 14%	\$1,400
NEW LAW - \$10,000 New ice machine	
1st year Bonus Depreciation: 50% of \$10,000	\$5,000
PLUS 14% regular depreciation on remaining property basis (\$5,000)	\$ 700
Total 2008 Deduction on \$10,000 ice machine	\$5,700

That's 43% MORE (\$4,300)
in Tax Deduction for a
2008 new ice machine purchase.

To see how tax incentives can affect your business go to:
www.manitowocfsg.com/stimulus

*See your tax advisor for complete qualifications.



Less energy. Less water.



Look for the EnergyMizer™ mark and you'll know you're getting the most from every energy dollar spent on foodservice equipment. www.energymizer.com



*Consortium for Energy Efficiency (CEE) is a North American nonprofit organization that promotes energy-efficient products, technologies and services; also the principal entity for the development of ice maker efficiency standards.

How much water can you conserve by selecting a Manitowoc ice machine?

To calculate your potential Manitowoc water conservation savings go to:
www.manitowocice.com/energystar