



MANUFACTURER'S CERTIFICATION STATEMENT

Certifies the following information related to tax credits provided under the American Recovery and Reinvestment Act of 2009.

Each water heater model listed is a natural gas, propane, or oil water heater that has an energy factor of at least 0.82 or has a thermal efficiency of at least 90%. Accordingly, each is Qualified Energy Property and, when placed into service on or after January 1, 2009 and on or before December 31, 2010, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 30% (up to \$1500, subject to limitations set forth in Section 25C) of the purchase and installation (labor only) cost.

Qualifying Models:

Hybrid Gas Water Heater

Natural Gas
HG-90N

Each water heater model listed below is an electric heat pump model that achieves a minimum of 2.0 EF. Accordingly, each is Qualified Energy Property and, when placed into service on or after January 1, 2009 and on or before December 31, 2010, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 30% (up to \$1500, subject to limitations set forth in Section 25C) of the purchase and installation (labor only) cost.

Qualifying Models:

Electric Heat Pump Water Heater

Electric
HPE2K80HD045V
HPE2K60HD045V



We recommend that purchasers consult a tax professional regarding their tax situation and eligibility for this tax credit. A taxpayer claiming credit for Qualified Energy Property should retain a copy of this Manufacturer's Certification as part of the taxpayer's records, along with the receipt of purchase.

Declaration:

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct and complete.

A handwritten signature in black ink that reads "Ajita Rajendra".

Signature

January 1, 2009

Effective Date

Ajita Rajendra

Name (Print)

President