

2014 MANUFACTURER'S CERTIFICATION STATEMENT

American Water Heater Company certifies the following information related to tax credits provided under the American Taxpayer Relief Act of 2012.

Each American 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, 2014 and on or before December 31, 2014, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 30% (up to \$300, subject to limitations set forth in Section 25C) of the purchase and installation (labor only) cost. If you have claimed previous tax credits in excess of \$500, you cannot claim any credit for improvements in 2014.

Qualifying Models: High Efficiency Residential Condensing Gas

Natural Gas	Propane
VG6250T76NV	N/A
VG6250T100NV	VG6250T100PV
PG10 34-100-2NV	PG10 34-100-2PV
PG10 34-130-2NV	PG10 34-130-2PV
PG10 34-150-2NV	PG10 34-150-2PV
PG10 50-130-2NV	PG10 50-130-2PV
PG10 50-150-2NV	PG10 50-150-3PV
PG10 50-175-3NV	PG10 50-175-3PV
PG10 50-199-3NV	PG10 50-199-3PV
VG6275T100NV	VG6275T100NV

High Efficiency Commercial Condensing Gas

Natural Gas	Propane	
HCG3-60T120-3N	HCG3-60T120-3P	
HCG3-100T150-3N	HCG3-100T150-3P	
HCG3-100T199-3N	HCG3-100T199-3P	
HCG3-100T250-3N	HCG3-100T250-3P	
HCG3-119T300-4N	HCG3-119T300-4P	
HCG3-119T400-4N	HCG3-119T400-4P	
HCG3-119T500-4N	HCG3-119T500-4P	
PGC3 34-130-2NV	PGC3 34-130-2PV	
PGC3 34-150-2NV	PGC3 34-150-2PV	
PGC3 50-130-2NV	PGC3 34-130-2PV	
PGC3 50-150-2NV	PGC3 50-150-2PV	
PGC3 50-175-3NV	PGC3 50-175-3PV	
PGC3 50-199-3NV	PGC3 50-199-3PV	

Qualifying Models: Tankless

Natural Gas	Propane	Natural Gas	Propane
GT-110-NI/GT-110UI	GT-110-PI	GT-320-NIH	GT-320-PIH
GT-310-NI/GT-310UI	GT-310-PI	GT-320-NIH	GT-320-PIH
GT-510-NI/GT-510UI	GT-510-PI	GT-340-NIH	GT-340-PIH
GT-110-NE/GT-110UE	GT-110-PE	GT-340-NEH	GT-340-PEH
GT-310-NE/GT-310UE	GT-310-PE	GT-520-NIH	GT-520-PIH
GT-510-NE/GT-510UE	GT-510-PE	GT-520-NEH	GT-520-PEH
GT-240-NIH	GT-240-PIH	GT-540-NIH	GT-540-PIH
GT-240-NEH	GT-240-PEH	GT-540-NEH	GT-540-PEH

Each American 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, 2012 and on or before December 31, 2013, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 30% (up to \$300, subject to limitations

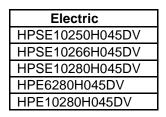
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set forth in Section 25C) of the purchase and installation (labor only) cost. If you have claimed previous tax credits in excess of \$500, you cannot claim any credit for improvements in 2014.

Hybrid Electric Heat Pump Water



Each American water heater model listed below is a solar thermal model that achieves a minimum solar contribution of 50%. Accordingly, each is Qualified Energy Property and, when placed into service on or after January 1, 2014 and on or before December 31, 2016, each qualifies for the tax credit allowed under Section 25D of the Internal Revenue Code of 30% of the purchase and installation (labor only) cost (no cap).

Qualifying Models:

Solar Electric Water Heating System

Solar/Electric Booster	Solar/Electric Booster	
SSX62-ACI-150	SSX62-ACI-150LC	
SSX62-ACI-220	SSX62-ACI-220LC	
SSX62-ACI-240	SSX62-ACI-240LC	
SSX62-ACI-320	SSX62-ACI-320LC	
SSY62-ACE-150	SSY62-ACE-150LC	
SSY62-ACE-220	SSY62-ACE-220LC	
SSY62-ACE-240	SSY62-ACE-240LC	
SSY62-ACE-320	SSY62-ACE-320LC	

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.

Kevin Wheeler, Senior Vice President

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