



## MANUFACTURER'S CERTIFICATION STATEMENT

A. O. Smith Water Products Company certifies the following information related to tax credits provided under the American Recovery and Reinvestment Act of 2009.

Each A. O. Smith 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:

### High Efficiency Residential Condensing Gas

Natural Gas	Propane
GPHE-50	N/A
GDHE-50	GDHE-50

### Tankless

Natural Gas Tankless	Propane
ATI-305N (200 / 201 series)	ATI-305P (200 / 201 Series)
ATO-305N (200 / 201 series)	ATO-305P (200 / 201 series)
ATI-505N	ATI-505P
ATO-505N	ATO-505P

### High Efficiency Commercial Condensing Gas

Natural Gas or Propane
BTX-80
BTX-100
BTH-120 / BTH-120A
BTH-150 / BTH-150A
BTH-199 / BTH-199A
BTH-250 / BTH-250A
BTH-300A
BTH-400A
BTH-500A

### Hybrid Gas Water Heater

Natural Gas
HYB-90N

Each A. O. Smith 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:

### Hybrid Electric Heat Pump Water Heater

Electric
PHPT-80
PHPT-60





Each A. O. Smith 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, 2009 and on or before December 31, 2016, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 30% of the purchase and installation (labor only) cost.

Qualifying Models:

**Solar Thermal  
Water Heating System**

Solar / Electric Boost
SACI 80-2
SACI 80-3
SACI 120-2
SACI 120-3
SACE 80-2
SACE 80-3
SACE 120-2
SACE 120-3

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.

  
\_\_\_\_\_  
Signature

January 1, 2009  
\_\_\_\_\_  
Effective Date

\_\_\_\_\_  
Ajita Rajendra  
Name (Print)

\_\_\_\_\_  
President, A. O. Smith Water Products Company

