

MANUFACTURER'S CERTIFICATION STATEMENT FOR QUALIFIED ENERGY PROPERTY

President Obama signed the American Recovery and Reinvestment Act of 2009 on February 17, 2009, which made important changes to the homeowner tax credits for specified energy efficient home improvements. These include qualified heat pump water heaters (heat pump water heaters with an EF rating of 2.0 or better). A recent revision to this includes the extension of the tax credit through 2011.

Homeowners who purchase a qualified Stiebel Eltron heat pump water heater between January 1, 2011 and December 31, 2011 are eligible for a tax credit of \$300.00.

Stiebel Eltron, Inc. certifies that the model listed below (if placed in service between Jan. 1, 2011 and Dec. 31, 2011 in a homeowners primary residence) meet the criteria of "Qualified Energy Property" as set fourth by Section 25C of the Internal Revenue Code.

Brand	Model	Energy Factor (EF)
Stiebel Eltron	ACCELERA 300	2.51

IMPORTANT NOTICE:

Before filing for a tax credit on one of the above listed models, Stiebel Eltron recommends that Consumers consult a tax professional to review the American Recovery and Reinvestment Act of 2009 and its application in reference to Section 25C of the Internal Revenue Code.

MANUFACTURER:

Stiebel Eltron, Inc. 17 West Street West Hatfield, MA 01088

EQUIPMENT CLASSIFICATION:

Water Heaters

CERTIFICATION STATEMENT:

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.

Frank Stiebel, President Stiebel Eltron, Inc.