

STIEBEL ELTRON

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). Two of the more significant revisions to this include the extension of the tax credit through 2010 and the increase of the total available tax credit from 10% to 30%.

Homeowners who purchase a qualified Stiebel Eltron heat pump water heater between January 1, 2009 and December 31, 2010 are eligible for a tax credit equal to 30% of the full purchase and installation price with a cap of \$1,500.00

Stiebel Eltron, Inc. certifies that the model listed below (if placed in service between Jan. 1, 2009 and Dec. 31, 2010 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	2.5

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.