



MANUFACTURER'S CERTIFICATION STATEMENT

American® Water Heater Company* certifies the following information related to tax credits provided under the American Recovery and Reinvestment Act of 2009.

Each Whirlpool® 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, 2011 and on or before December 31, 2011, each qualifies for the tax credit allowed under Section 25C of the Internal Revenue Code of 10% (up to \$300, 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.



Signature

January 1, 2011
Effective Date

Ajita Rajendra

Name (Print)
President of American® Water Heater Company

*Whirlpool® water heaters are manufactured under license by American® Water Heater Company.