



2011 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, 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. If you have claimed previous tax credits in excess of \$500, you cannot claim any credit for improvements installed in 2011.

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
ATI-110-N	ATI-110-P
ATI-310-N	ATI-310-P
ATI-510-N	ATI-510-P
ATO-110-N	ATO-110-P
ATO-310-N	ATO-310-P
ATO-510-N	ATO-510-P
ATI-520H-N	ATI-520H-P
ATO-520H-N	ATO-520H-P

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, 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. . If you have claimed previous tax credits in excess of \$500, you cannot claim any credit for improvements installed in 2011.





Qualifying Models:

**Hybrid Residential Electric Heat Pump
Water Heaters**

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, 2011 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. . If you have claimed previous tax credits in excess of \$500, you cannot claim any credit for improvements installed in 2011.

Qualifying Models:

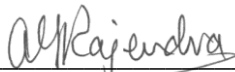
Solar Thermal Water Heating Systems

Solar / Electric Booster	Solar / Electric Booster
SACI-01-M200501000	SACI-01-M200501T41
SACI-02-M200202000	SACI-02-M200202T41
SACI 02 M200402000	SACI 02 M200402T41
SACI-03-M200203000	SACI-03-M200203T41
SACE-02-M100402000	SACE 02 M100402T41
SACE-03-M100203000	SACE-03-M100203T41
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, 2011

Effective Date

Ajita Rajendra

Name (Print)

President, A. O. Smith Water Products Company

