

2014 MANUFACTURER'S CERTIFICATION STATEMENT

Takagi Tankless Water Heaters certifies the following information related to tax credits provided under the American Taxpayer Relief Act of 2012.

Each Takagi 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, 2014 and on or before December 31, 2014, 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 2014.

Qualifying Models:

Tankless

| Natural Gas Tankless | Propane | Natural Gas Tankless | Propane |
|----------------------|--------------|----------------------|-------------|
| T-KJr2-IN-NG | T-KJr2-IN-LP | T-H2-DV-NG | T-H2-DV-LP |
| T-KJr2-OS-NG | T-KJr2-OS-LP | T-H2-OS-NG | T-H2-OS-LP |
| T-K4-IN-NG | T-K4-IN-LP | T-H3J-DV-NG | T-H3J-DV-LP |
| T-K4-OS-NG | T-K4-OS-LP | T-H3J-OS-NG | T-H3J-OS-LP |
| T-D2-IN-NG | T-D2-IN-LP | T-H3S-DV-NG | TH3S-DV-LP |
| T-D2-OS-NG | T-D2-OS-LP | T-H3S-OS-NG | T-H3S-OS-LP |
| T-H2S-DV-NG | T-H2S-DV-LP | T-H3-DV-NG | T-H3-DV-LP |
| T-H2S-OS-NG | T-H2S-OS-LP | T-H3-OS-NG | T-H3-DV-LP |
| T-D2U-IN-NG | N/A | T-H3M-DV-NG | T-H3M-DV-LP |
| T-D2U-OS-NG | N/A | T-H3M-OS-NG | T-H3M-OS-LP |
| T-K4U-OS-NG | N/A | T-KJr2U-IN-NG | N/A |
| | | T-KJr2U-OS-NG | N/A |
| | | T-K4U-IN-NG | N/A |

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.

Kevin Wheeler Senior Vice President