

CERTIFICATION OF SUBSTANTIAL TRANSFORMATION  
OF MANUFACTURED GOODS  
IN COMPLIANCE WITH ARRA BUY AMERICAN REQUIREMENTS

The project is being funded in part by funds from the American Recovery and Reinvestment Act of 2009 (ARRA). Section 1605 of ARRA requires the use of iron, steel and manufactured goods made in the United States.

Manufactured Good: **Eemax Electric Tankless Water Heater**

Manufacturer: **Eemax Incorporated, 353 Christian Street, Oxford CT 06478**

Item	Question	Yes	No
1.	Were all of the components of the manufactured good manufactured in the United States and were all of the components assembled into the final product in the United States? (if yes, stop here)		<b>X</b>
2.	Was there a change in the character or use of the good or the component in the United States? (The following questions pertain to the good as a whole and not the individual components.)		
	a) Was there a change in the physical and/or chemical properties or characteristics designed to alter the functionality of the good?	<b>X</b>	
	b) Did the manufacturing or processing operation result in a change of a product(s) with one use into a product with a different use?	<b>X</b>	
	c) Did the manufacturing or processing operation result in the narrowing of the range of possible uses of a multi-use product?		<b>X</b>
3.	Was (were) the process(es) performed in the United States (including but not limited to assembly) complex and meaningful?		
	a) Did the process(es) take a substantial amount of time?	<b>X</b>	
	b) Was (were) the processes costly?	<b>X</b>	
	c) Did the process(es) require particular high level skills?	<b>X</b>	
	d) Did the process(es) require a number of different operations?	<b>X</b>	
	e) Was substantial value added in the process(es)?	<b>X</b>	

Per US EPA, if the answer to question 1, 2a, 2b, 2c or any two questions in 3 is (are) YES then the Manufactured Good is Substantially Transformed in the United States.

Manufacturer certifies that the Manufactured Good is Substantially Transformed in the United States.

**Jeff Hankins**

Print Name



Signature

**Vice President of Operations**

Title, Position

**March 26, 2010**

Date