



January 29, 2013

**ENERGY STAR® for Commercial Water Heaters Eligibility Criteria 1.0: Updated Final Draft – Comments  
– AOS**

A.O. Smith Corporation is a leading manufacturer of residential and commercial water heating products, and is an ENERGY STAR Partner. We appreciate the opportunity to comment on the ENERGY STAR Product Specification for Commercial Water Heaters, Eligibility Criteria, Version 1.0: Updated Final Draft.

We continue to applaud and appreciate EPA's efforts to include commercial water heaters in the ENERGY STAR program, and are strongly in support of the Updated Final Draft of the specification as proposed on January 16, 2013.

We appreciate EPA's willingness to continue the dialogue on defining covered Heat Pump Water Heaters using output capacity, and look forward to participating in that dialogue at the appropriate time.

Thank you again for the opportunity to provide input regarding the program requirements, and feel free to contact me if you have additional questions.

Regards,

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