



**Hearth Products Eligible for Tax Credit
Manufacturer's Certificate**

The American Recovery and Reinvestment Act of 2009, provides a tax credit for products that meet the IRS guidelines of a "Qualified Energy Property". For proper execution and filing for this product, homeowners are advised to consult their tax advisor.

The following biomass burning appliances will meet or exceed the IRS guidelines, for Section 25C of the Internal Revenue Code.

Seneca – small
Seneca – medium
Catskill
Niagara
West Point
Saratoga

Under penalty of perjury, I declare that I have examined this certification statement and to the best of my knowledge the facts are true, correct and complete.

Jon J Cohen
President

FOR DETAILS OF THIS TAX CREDIT GO TO:
www.irs.gov/pub/irs-drop/n-09-53.pdf

September 21, 2009
Issue Date

The following products are currently in testing to review and confirm our previous testing results, in which these stoves exceeded the 75% efficiency rating requirement. When testing is completed by a third party testing facility we will re-issue this certificate listing all models.