Manufacturer's Certificate of Qualification

IRS Tax Credit for Purchase of Biomass Appliances

This document certifies that the biomass burning appliances listed below have at least a 75% thermal efficiency rating and comply with 2012/2013 IRS tax guidelines for a consumer tax credit of \$300 for the purchase of qualifying appliances. The following products are "qualified energy property" under the definition of biomass burning stoves for the purposes of Section 25C of the Internal Revenue Code.

Jøtul F 602 CB Wood Stove

Jøtul F 118 CB Black Bear Wood Stove

Jøtul F 100 Nordic QT Wood Stove

Jøtul F 370

Jøtul F 3 CB Wood Stove

Jøtul F 400 Castine Wood Stove

Jøtul F 500 Oslo Wood Stove

Jøtul F 45 Greenville

Jøtul F 50 TL Rangeley Wood Stove

Jøtul F 55 Carrabassett Wood Stove

Jøtul F 600 CB Firelight Wood Stove

Jøtul C 350 Winterport Wood Insert

Jøtul C 450 SD Kennebec Wood Insert

Jøtul C 550 Rockland Wood Insert

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

James A. Merkel, Jr.

National Sales Manager

Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

