



U.S. Boiler Company, Inc.
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Manufacturer's Certification Statement IRS Rule 2006-26 Credit for Non-Business Energy Property

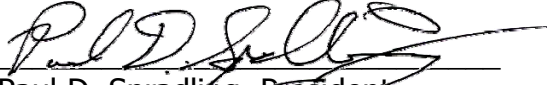
The American Recovery and Reinvestment Stimulus Plan which was signed into law on February 17, 2009, includes an amendment to §25C of the Internal Revenue Code allowing tax credits for energy efficiency improvements to an existing home that are placed into operation in 2009-2010. This amendment allows for up to 30% tax credit of the cost of qualifying home improvements placed into service from January 1, 2009 through December 31, 2010 with the aggregate amount of credits allowed to a taxpayer up to \$1,500.00. *(Consult your tax advisor about your eligibility to claim this credit.)*

The following Burnham Hydronics natural gas and propane hot water boilers achieve an annual fuel utilization efficiency rate of not less than 90% and are Qualified Energy Property under §25C of the Internal Revenue Code:

Alpine™ Boilers: Models ALP80, ALP105, ALP150, ALP210, ALP285
Freedom™ Boilers: Models FCM70, FCM90, FCM120
CHG™ Boilers: Models CHG150, CHG225
Revolution® II: RVII3, RVII4, RVII5

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.

March 18, 2009


Paul D. Spradling, President
U.S. Boiler Company, Inc.



Revised March 18, 2009