

CERTIFICATION OF CENTRAL HEATING EQUIPMENT AS IT PERTAINS TO THE "AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009" – FEDERAL TAX CREDITS FOR ENERGY-EFFICIENT EQUIPMENT INSTALLED IN 2009 AND 2010

TAX CREDITS FOR HOME HEATING EQUIPMENT

This certification is made pursuant to Section 25C of the Internal Revenue Code ***

The products listed below are Qualified Energy Property and, if installed in the homeowner's primary residence and placed in service from January 1, 2009, through December 31, 2010, meet the criteria for the tax credits allowed under Section 25C of the Internal Revenue Code for energy efficient home improvements.

This amendment allows for up to a 30% tax credit of the cost of qualifying home improvements with the aggregate amount of credits allowed to a taxpayer up to \$1,500.00.

Qualified Products

Gas-fired Hot Water Boilers

PUREFIRE® Product Line:

PF-50, PF-80, PF-110, PF-140, PF-210

Pinnacle® Gas Product Line:

PI-T50, PI-T80, PI-80, PI-140, PI-199

Peerless Combi 160 Product Line:

PC160

Cast 92 Product Line:

92-2

Oil-fired Hot Water Boilers

Pinnacle Oil Product Line:

PO-70, PO-70A, PO-84, PO-84A

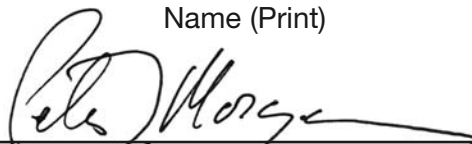
Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct and complete.

February 1, 2010

Date

Peter J. Morgan

Name (Print)



Peter J. Morgan, President, PB Heat LLC



***PB HEAT LLC recommends that consumers consult with a tax professional to determine the application of the tax credits outlined in the "American Recovery and Reinvestment Act (ARRA) of 2009."

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PeerlessBoilers.com