

## **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 as measured using a lower heating value and comply with IRS tax guidelines for a consumer tax credit of 30% (up to \$1,500) for the purchase and installation of qualifying appliances under the American Recovery and Reinvestment Act of 2009.

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.

- Gabo Wood Stove
- Pina Wood Stove
- Opus Wood Stove
- Topas Wood Stove
- Rondo Classic Wood Stove
- Rondo 92 Wood Stove
- Rondo 120 Wood Stove
- Mino II Wood Stove
- Malta Wood Stove
- Bando Wood Stove
- RAIS 60 Wood Fireplace Insert

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

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.



Jason A. Perry  
National Sales and Marketing Director  
RAIS, Inc.

29 June 2009