

CERTIFICATE OF QUALIFIED ENERGY PROPERTY

This Certificate is Proof of Qualified Energy Property for Claiming Tax Credits for Residential Energy Property Expenditures.

As part of the **American Recovery and Reinvestment Act of 2009**, the United States Internal Revenue Service (IRS) is implementing consumer tax credits for homeowners who make qualified energy property expenditures for their primary residences. Tax credits are effective for all Qualified Energy Properties installed from January 1, 2009 through December 31, 2010. Kerr Energy Systems certifies the models listed below meet the criteria of Qualified Energy Property as defined by Section 25C of the Internal Revenue Code.

IMPORTANT NOTICE:

Before filing for tax credits on any of the listed models Kerr Energy Systems recommends that homeowners/consumers consult with a tax professional to review the provisions of the American Recovery and Reinvestment Act of 2009 and its application in reference to Section 25C of the Internal Revenue Code. Please retain a copy of this Certificate for your tax records.

OIL-FIRED FURNACES THAT MEET AN AFUE OF 90% OR HIGHER

Oil-fired furnaces with an AFUE of 90% or higher qualify for a tax credit of 30% of the installed cost, up to \$1500.

KPR Paradigm MAX

- KPR-V1-0100-E4
- KPR-N1-0100-E4

OIL-FIRED FURNACES INCORPORATING A QUALIFIED ADVANCED MAIN AIR CIRCULATING FAN

Furnaces incorporating a qualifying Advanced Main Air Circulating Fans (ECM) that use no more than 2% of the furnace's total annual site energy use are eligible for a tax credit of up to 9% of the full cost of the furnace, up to \$1500.

K4C Compact-Multi MAX

- K4C-E1-0090-E3
- K4C-V1-0090-E3

KMF Eclipse MAX

- KMF-E1-0095-E3
- KMF-V1-0095-E3

KMR Eclipse MAX

- KMR-E1-0095-E3
- KMR-V1-0095-E3

BIOMASS (WOOD AND/OR WOOD PELLET) HEATING EQUIPMENT WITH A THERMAL EFFICIENCY OF 75% AS MEASURED USING A LOWER HEATING VALUE

Biomass furnaces and boilers with a calculated thermal efficiency of at least 75% using a lower heating value qualify for a tax credit of 30% of the installed cost of the furnace or boiler, up to \$1500.

GreenFlame Pellet Boiler

- BPR-P2-0100-00
- BPR-P2-0100-P2

Highlander Wood Boiler

- WTT-00-0110-10
- WTT-00-0110-20
- WTT-00-0110-25

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.

Steven Wilson

President, Kerr Energy Systems

NOTE: The IRS is responsible for the implementation and administration of tax Credits. Kerr Energy Systems disclaims all liability for damages of any kind arising out of a taxpayer's claim from an energy efficiency improvement tax credit or the unauthorized alteration of the data listed in this Certificate. Please consult your tax expert on any tax credit to which you may be entitled.

This information is subject to change without notice.

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