

CERTIFICATE OF QUALIFICATION

According to The American Recovery and Reinvestment Tax Act of 2009 (ARRTA) with guidance from IRS Notice 2009-53 the following HearthStone model of Biomass-Burning Stove is a “Qualified Energy Property” (Wood or Pellet Stove or Insert) as defined in Section 5.01(5), and therefore meets the >75% LHV Efficiency. The data for this certification came from the EPA Methods 28A and 5H testing that was performed on a representative sample by a third party EPA accredited laboratory.

Please talk to your tax advisor and or see the tax code for specific information on how this may affect you.

<i>Model Name:</i>	TRIBUTE
<i>Model Number:</i>	8040
<i>Effective date of test data:</i>	05/21/2004
<i>Certificate date:</i>	06/04/2009

CERTIFICATION STATEMENT

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.



Robert Stewart
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