New Horizon Corp.

"Leading the Way to Clean, Efficient Heating"

Certificate of Boiler Efficiency

Eligibility for the American Recovery and Reinvestment Act of 2009 Internal Revenue Service Tax Credit

We are pleased to inform you that as a part of the recent stimulus package New Horizon Corp. boilers qualify for a \$1500.00 federal tax credit. It is not necessary to submit this certificate with you tax return, however, please keep this certificate for you records as required by the IRS. Please consult your tax professional to determine if you are eligible for this credit.

The following "biomass burning stoves" are "qualified energy property" as defined in Section 2.03(c) of the Internal Revenue Service Notice 2009-53:

Boiler Manufacturer: EKO-VIMAR ORLANSKI/ POLAND

EKO Line Models: Orlan 25, 40, 60, 80 and Orlan Pellet 30, Eko Coal 36

Boiler Manufacturer: "HAMECH"- POLAND

BioMass NextGen Models: 25, 40, 60, 80,100 including BioMass 25Combo 40 Combo , 60Combo , (with oil, gas back-up)

Boiler Manufacturer: ATTACK, s.r.o./ Slovak Republic

Attack Models: 35 DP, 45DP, FD 42

Boiler Manufacturer: CHT z.o.o /POLAND

Futura MultiBio Models: 25, 50, 75, 100

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.

Zenon Pawlowski President

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