

MANUFACTURER'S CERTIFICATION STATEMENT FOR QUALIFIED ENERGY PROPERTY

Heat Transfer Products (HTP) certifies the following information related to tax credits provided under the American Recovery and Reinvestment Act of 2009.

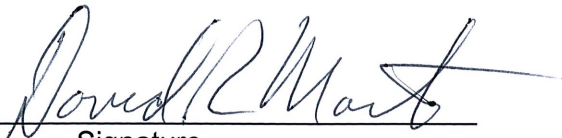
Each HTP boiler model listed is a natural gas or propane hot water boiler that achieves an annual fuel utilization efficiency rate of not less than 90. Accordingly each is a Qualified Energy Property and, when placed into non-business service on or after January 1, 2009 and before January 1, 2011, each qualifies for a 30% tax credit up to a maximum limit of \$1,500 as outlined under Section 25C of the Internal Revenue Code.

Qualifying Models:

Natural Gas	Propane
R2-T50M	R2-T50MLP
R2-T80M	R2-T80MLP
R2-80M	R2-80MLP
R2-140M	R2-140MLP
R2-199M	R2-199MLP

A taxpayer claiming credit for Qualified Energy Property should retain a copy of this Manufacturer's Certification Statement along with the receipt of purchase and installation.

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.



Signature

February 24, 2009

Date

David R. Martin

Name (Print)

President, Heat Transfer Products, Inc.

Title (Print)

MANUFACTURER'S CERTIFICATION STATEMENT FOR QUALIFIED ENERGY PROPERTY

Heat Transfer Products (HTP) certifies the following information related to tax credits provided under the American Recovery and Reinvestment Act of 2009.

Each HTP water heater model listed is a natural gas or propane water heater that has an energy factor of at least 0.82 or a thermal efficiency of at least 90%. Accordingly each is a Qualified Energy Property and, when placed into non-business service on or after January 1, 2009 and before January 1, 2011, each qualifies for a 30% tax credit up to a maximum limit of \$1,500 as outlined under Section 25C of the Internal Revenue Code.

Qualifying Models:

Natural Gas	Propane
PH100-55	PH100-55LP
PH130-55	PH130-55LP
PH199-55	PH199-55LP
PH100-80	PH100-80LP
PH130-80	PH130-80LP
PH199-80	PH199-80LP
PH199-119	PH199-119LP
PH130-80S	PH130-80SLP
PH199-80S	PH199-80SLP
PH130-119S	PH130-119SLP
PH199-119S	PH199-119SLP
PH130-119SNHX	PH130-119SNHXLP
PH199-119SNHX	PH199-119SNHXLP
MC-50	MC-50LP
MC-80	MC-80LP
MC-99	MC-99LP
MC-120	MC-120LP

A taxpayer claiming credit for Qualified Energy Property should retain a copy of this Manufacturer's Certification Statement along with the receipt of purchase and installation.

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.



Signature

April 10, 2009

Date

David R. Martin

Name (Print)

President, Heat Transfer Products, Inc.

Title (Print)