

**MANUFACTURER'S CERTIFICATION STATEMENT
FOR QUALIFIED ENERGY PROPERTY**

Pursuant to IRS Notice 2006-26, Heat Transfer Products, Inc. certifies that the following Munchkin Boiler Models are Qualified Energy Property that are eligible for credit against tax as outlined under § 25C of the Internal Revenue Code.

Qualifying Munchkin Boiler Models:

R2-T50M (Natural) R2-T50MLP (Propane)
R2-T80M (Natural) R2-80MLP (Propane)
R2-80M (Natural) R2-80MLP (Propane)
R2-140M (Natural) R2-140MLP (Propane)
R2-199M (Natural) R2-199MLP (Propane)

All Heat Transfer Products, Inc. Munchkin Boilers listed are Qualified Energy property per IRS notice 2006-26§ 5.01(8)- " A natural gas, propane or oil furnace or hot water boiler that achieves an annual fuel utilization efficiency rate of not less than 95%

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



Date

David R. Martin
President,
Heat Transfer Products Inc.