



February 24, 2009

**NOTICE:**

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Re: NTI boilers qualified for the tax credit under the "American Recovery and Reinvestment Act of 2009".

Dear NTI customer:

We hereby certify that the following list of NTI boilers are "qualified natural gas hot water boilers" and "qualified propane hot water boilers" according to H.R.1, Division B, Subtitle B, Energy Incentives, Part III: Section 1121, and are hence qualified for the applicable tax credit.

NTI-Trinity models: Ti100, Ti150, Ti200, Lx150, Lx150E and Lx200.

NTI-Matrix models: M100 and M100V.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jason Thompson", is written over the printed name.

Jason Thompson  
Engineering Manager  
NY Thermal Inc.