

Certificate of Qualification

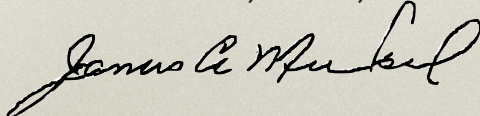
IRS Tax Credit for Purchase of Biomass Appliances

This document certifies that the biomass burning appliances listed below have at least a 75% thermal efficiency rating as measured using a lower heating value and comply with IRS tax guidelines for a consumer tax credit of 30% (up to \$1500) for the purchase and installation of qualifying appliances under the American Recovery and Reinvestment Act of 2009.

The following products are “qualified energy property” under the definition of biomass burning stoves for the purposes of Section 25C of the Internal Revenue Code.

Jøtul F 602 CB Wood Stove
Jøtul F 118 CB Black Bear Wood Stove
Jøtul F 100 Nordic QT Wood Stove
Jøtul F 3 CB Wood Stove
Jøtul F 400 Castine Wood Stove
Jøtul F 500 Oslo Wood Stove
Jøtul F 600 CB Firelight Wood Stove
Jøtul C 350 Winterport Wood Insert
Jøtul C 450 Kennebec Wood Insert
Jøtul C 450 SD Kennebec Wood Insert
Jøtul C 550 Rockland Wood Insert

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.



James A. Merkel, Jr.

National Sales Manager

Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

Please retain this certificate statement for tax recordkeeping purposes.

Jøtul North America is headquartered at 55 Hutcherson Drive, Gorham, ME 04038.

June 3, 2009

