Manufacturer's 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 calculated according to the harmonized European technical law EN 12815 and comply with IRS tax guidelines for a consumer tax credit for the purchase of qualifying appliances under the Biomass Tax Credit 2020.

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

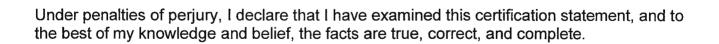
Guca - wood cook stove:

"Guliver" "Guliver hydro"

Name: IKL-INDUSTRIJSKI KOMBINAT LIVNICA DOO GUČA

Title: Nenad Glavonjić Signature:

Company seal-stamp:



Note: Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits. Please retain this certificate statement for tax record keeping purposes.