

Emergency Economic Stabilization Act of 2008 Manufacturer's Certificate Statement

(Credit for Residential Energy Products)

ECR International, Inc. hereby certifies to taxpayers who purchase the Product described below as follows:

- The Product was manufactured by ECR International, Inc.
 2201 Dwyer Ave.
 Utica, NY 13501
- 2. The Product is a natural gas or propane hot water boiler that has an annual fuel utilization efficiency rate of not less than 90;
- 3. The model number of the Product is **Q90-100 or Q90-200**; and
- 4. The Product is Qualified Energy Property that qualifies for the credit allowed under Section 25C of the Internal Revenue Code.

A taxpayer may claim a credit with respect to expenditures paid or incurred for new Qualified Energy Property only if it is placed into service in the dwelling unit which is the taxpayer's principal residence at the time it is installed after December 31, 2008 and before January 1, 2010.

Under penalties of perjury, I declare I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Ronald J. Passafaro

Fould J. Tang

Vice President of Sales, Marketing & Engineering

ECR International, Inc./Dunkirk Boilers