

Hearth Products Eligible for Tax Credit

Manufacturer's Certificate from England's Stove Works, Inc.

The Middle Class Tax Relief Act of 2010 provides a 10% consumer tax credit (up to \$300) for products that meet the IRS guidelines. This applies to products purchased in 2011; credit applies to the purchase price only and is not extended to installation. For more information, visit www.irs.gov or www.hpba.org.

Homeowners should consult their tax advisor to determine whether they qualify for any potential tax credits, and for information on filing for this particular credit.

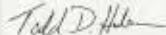
The following products are "qualified energy property" because they are biomass burning stoves for purposes of Section 25C of the Internal Revenue Code:

Englander: Models 10-CPM Multi-Fuel Stove; 13-NC Wood Stove; 13-NCH Wood Stove; 13-NCI Wood Insert; 17-VL Wood Stove; 30-NC Wood Stove; 30-NCH Wood Stove; 25-EP Pellet Stove; 25-EPI Pellet Insert; 25-PDV Pellet Stove; 25-PDVC Pellet Stove; 25-PAH Pellet Stove

Summers Heat: Models 49-SHCPM Multi-Fuel Stove; 49-SHCPML Multi-Fuel Stove; 50-SNC13 Wood Stove; 50-SNC13LC Wood Stove; 50-SNC13I Wood Insert; 50-SVL17 Wood Stove; 50-SVL17LC Wood Stove; 50-SNC30 Wood Stove; 50-SNC30LC Wood Stove; 55-SHPEP Pellet Stove; 55-SHPEPL Pellet Stove; 55-SHPEPI Pellet Insert; 55-SHP10 Pellet Stove; 55-SHP10L Pellet Stove; 55-SHP22 Pellet Stove; 55-SHP22L Pellet Stove; 55-SHPAH Pellet Stove; 55-SHPAHL Pellet Stove

Timber Ridge: Models 49-TRCPM Multi-Fuel Stove; 50-TNC13 Wood Stove; 50-TNC13I Wood Insert; 50-TVL17 Wood Stove; 50-TNC30 Wood Stove; 55-TRPEP Pellet Stove; 55-TRPEPI Pellet Insert; 55-TRP10 Pellet Stove; 55-TRP22 Pellet Stove; 55-TRPAH Pellet Stove

Under penalty 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.



Todd Hudson

VP Marketing & Communications



Issued Feb. 9, 2011

England's Stove Works, Inc.
589 S. Five Forks Rd.
Monroe, VA 24574