



CERTIFICATE OF QUALIFICATION

APR Industries Ltd. certifies that the **KOZI** biomass burning stoves listed below are qualified energy property and qualify for the 2009 /2010 Federal Tax Credit as laid out in the "2009 Economic Stimulus Legislation" signed by President Obama on February 17, 2009.

These stoves are qualified energy property class 5 biomass burning stoves and meet the guidelines as set out by the IRS guidelines in notice 2009-53.

Series:

BayWin

Model 100

Models:

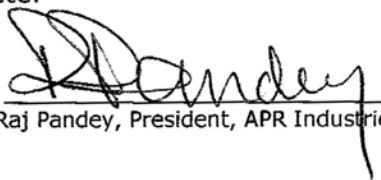
BWS-GD, BWS-BD, BWI-GD, BWI-BD

XLMS-BD, XLCS-GD, XLCI-BD, XLMI-BD,
KSH-120, KSH-120DX
PRVS-PB, PRVS-EB, PRVS-MB

Certification Statement

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.

Dated: June 3, 2009

Signed: 

Raj Pandey, President, APR Industries Ltd.

APR Industries Ltd

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