HEARTH PRODUCTS ELIGIBLE FOR TAX CREDIT

OFFICIAL MANUFACTURER'S CERTIFICATE

SMG Hearth & Home, LLC



SMG Hearth & Home, LLC is headquartered at 9241 Globe Center Dr, Suite 120, Morrisville, NC 27560. SMG Hearth & Home manufactures Comfortbilt products that qualify for the energy efficient home improvement tax credit provided by section 25C of the Internal Revenue Code through the "Consolidated Appropriations Act, 2021.

This Investment Tax Credit, which includes the cost of a qualifying hearth product and installation, went into effect on January 1, 2021 for installations completed on or after that date, through December 31, 2023.

The following products are "qualified energy property" under Section 25D of the Internal Revenue Code:

<u>Comfortbilt HP22 Pellet Stove</u> <u>Comfortbilt HP22N Pellet Stove</u> <u>Comfortbilt HP22i Pellet Stove insert</u> <u>Comfortbilt HP21 Pellet Stove</u> <u>Comfortbilt HP50 Pellet Stove</u> <u>Comfortbilt HP61 Pellet Stove</u> <u>Comfortbilt Alpine (HP40) Pellet Stove</u>

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.

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Glenn Turley CEO SMG HEARTH & HOME, LLC

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

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