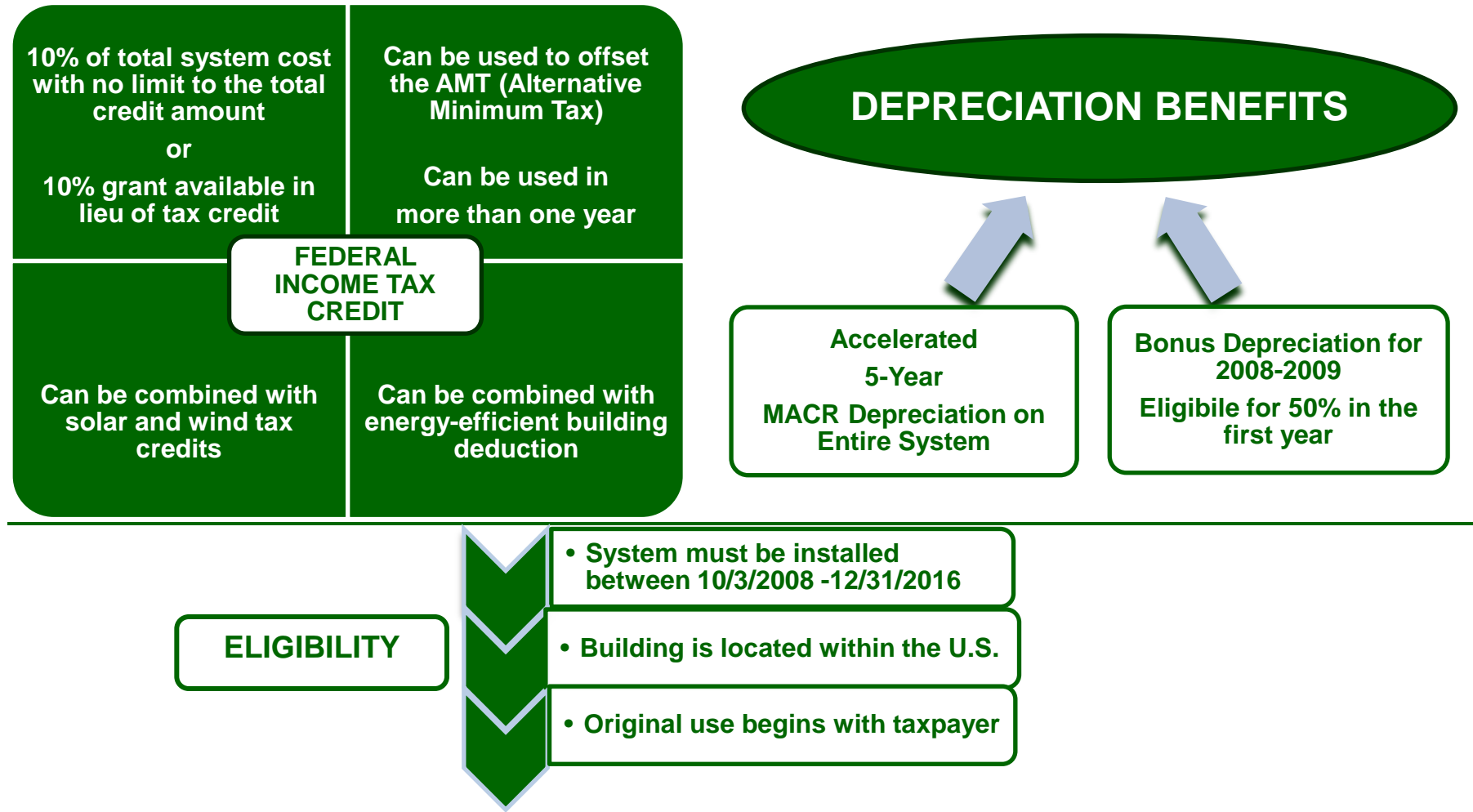


HIGHLIGHTS OF FEDERAL TAX INCENTIVES FOR GEOTHERMAL HEAT PUMPS IN COMMERCIAL APPLICATIONS



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