**Section 720.132 Boiler Determinations**

In accordance with the standards and criteria in Section 720.110 (definition of "boiler"), and the procedures in 720.133, the Board will determine on a case-by-case basis that certain enclosed devices using controlled flame combustion are boilers, even though they do not otherwise meet the definition of boiler contained in Section 720.110, after considering the following criteria:

a) The extent to which the unit has provisions for recovering and exporting thermal energy in the form of steam, heated fluids or heated gases;

b) The extent to which the combustion chamber and energy recovery equipment are of integral design;

c) The efficiency of energy recovery, calculated in terms of the recovered energy compared with the thermal value of the fuel;

d) The extent to which exported energy is utilized;

e) The extent to which the device is in common and customary use as a "boiler" functioning primarily to produce steam, heated fluids or heated gases; and

f) Other relevant factors.

(Source: Amended at 27 Ill. Reg. 12713, effective July 17, 2003)