

MANUFACTURER'S CERTIFICATION STATEMENT

For Compliance With American Recovery and Reinvestment Act of 2009

Phifer Incorporated certifies that Phifer fixed Solar Screens including SunScreen, SunTex 80, SunTex 90, Super Solar Screening, and Super Solar Screening + are "Eligible Building Envelope Components" that classify as an "insulation material or system" as defined in Section 4.01 of IRS Notice 2009-53 and as such qualify for a federal tax credit for Non-business Energy Credit under Internal Revenue Code Section 25C as modified by Section 1121 of the American Recovery and Reinvestment Act of 2009.

Phifer
SunScreen®

Phifer
SunTex®.80

Phifer
SunTex®.90

PHIFER
SUPER SOLAR
SCREENING

PHIFER
SUPER SOLAR
SCREENING +

The qualifying fixed Solar Screen products must be externally mounted covering the entire window opening and used in accordance to all manufactures instructions. Solar Screens qualify for tax credits in Climate Zones 1-3. Solar Screens only qualify with single pane glass in Zone 1. Solar Screens must be installed with double pane insulated glass in Zone 2 and 3 to qualify. The U.S. Climate Zones are illustrated in the map on page 2.

This certification statement meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code that was in effect on the date of the enactment of the American Recovery and Reinvestment Act of 2009.



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.

A handwritten signature in black ink, appearing to read "Mark Edwards".

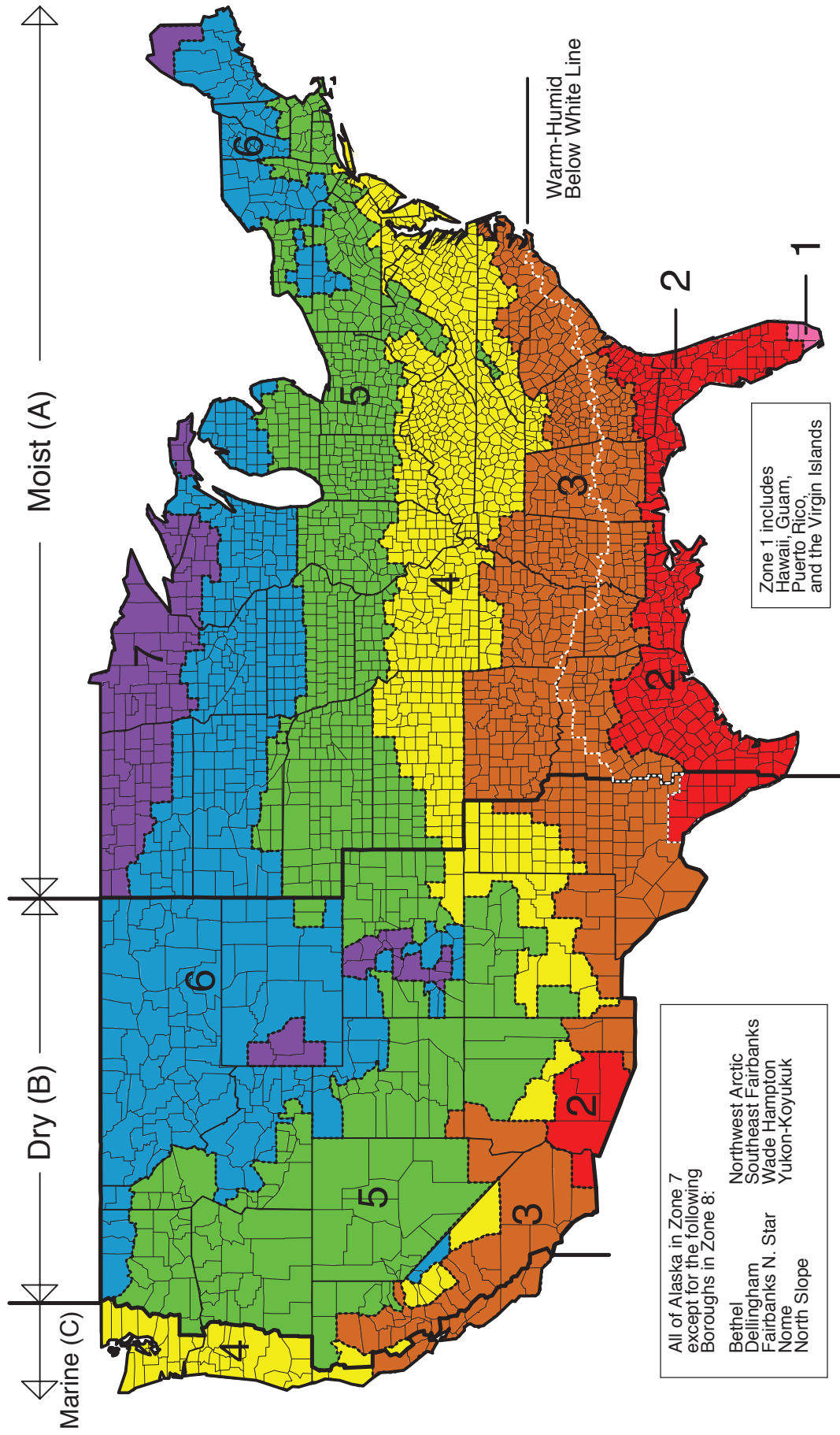
Mark Edwards
Senior Executive Vice President, Global Sales & Marketing
PHIFER INCORPORATED

Phifer Incorporated is not a tax advisor. Taxpayers are advised to consult a tax professional regarding their specific ability to claim a tax credit under IRC §25C or other law.



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Map of DOE's Proposed Climate Zones



2009/2010 Tax Credit for Phifer Fixed Screens FAQs (Frequently Asked Questions)

Q: What is the Federal Tax Credit for Energy Efficiency?

A: On February 17, 2009, President Obama signed The American Recovery and Reinvestment Act of 2009 that included energy efficiency tax credits for select products purchased during 2009 and 2010. A qualifying product must be for an existing home, not new construction, and must be a principal residence.

Q: How much is the Federal Tax Credit?

A: Qualifying products are eligible for a tax credit of 30% of the purchase price (not including installation costs) with a cap of \$1,500. \$1,500 is the maximum combined total amount that can be claimed for all purchases of qualifying energy efficient products placed into service between January 1, 2009 and December 31, 2010 tax years. For more information consult your tax professional or go to www.irs.gov.

Q: Which Phifer Incorporated products qualify for the federal tax credit?

A: Phifer fixed solar screens using SunScreen, SunTex 80, SunTex 90, Super Solar Screening and Super Solar Screening + may qualify for the tax credit. In order to determine which products qualify in different climate zones and with various window and glass types please refer to the Manufacturer's Certification Statement.

Q: How do Phifer fixed Solar Screens with SunScreen, SunTex 80, SunTex 90, Super Solar Screening and Super Solar Screening + qualify for Federal Tax Credits for Energy Efficiency?

A: Phifer fixed Solar Screens with SunScreen, SunTex 80, SunTex 90, Super Solar Screening and Super Solar Screening + are specifically and primarily designed to reduce heat loss or gain in a house and thus are eligible for the Federal Tax Credits for Energy Efficiency under the insulation category. The products are an Eligible Building Envelope Component and meet the requirements for the Non-business Energy Credit under Section 25C of the American Recovery and Reinvestment Act of 2009.

Q: How does the homeowner collect the Federal Tax Credit?

A: The homeowner must retain a copy of the receipt for the purchase of the Phifer fixed Solar Screens and a copy of the Manufacturer's Certification Statement for their records. The credit is usually taken on Form 5695 and is submitted when the homeowner files their 2009 or 2010 personal tax return. Homeowner should consult their tax professional or visit the IRS website for more information.

Q: What is a Manufacturer's Certification Statement?

A: A Manufacturer's Certification Statement is a signed statement from the manufacturer certifying that the product or component qualifies for the tax credit. The Certification includes a list of qualifying products along with product details and restrictions. Phifer's Manufacturer's Certification Statement can be found at www.phifer.com.

