



QUALIFIED ENERGY EFFICIENCY IMPROVEMENTS

MANUFACTURER'S STATEMENT:

A Tax Credit may be available for qualified energy efficiency improvements with respect to installation of Polymaster RetroFoam™ residential insulation. A qualified tax professional should be consulted to determine eligibility for this credit.

Eligible Building Envelope Components. Polymaster distributes the above-mentioned product to qualified dealers who manufacture and install the product as foam-in-place insulation. This product is installed as building envelope components, defined under Section 4.01 of IRS Notice 2006-26, *Credit for Non-Business Energy Property* as:

- (1) An insulation material or system (including any vapor retarder or seal to limit infiltration) that- (a) Is specifically and primarily designed (within the meaning of section 4.04 of this notice) to reduce heat loss or gain of a dwelling unit when installed in or on the dwelling unit; and (b) May be taken into account in determining whether the building thermal envelope requirements established by the IECC are satisfied;

Specifically and Primarily Designed. This insulation material is specifically and primarily designed to reduce heat loss or gain of a dwelling unit, and does not (as a principle purpose) provide structural support, provide a finished surface as in the case of drywall or siding, or serve any other function unrelated to the reduction of heat loss or gain. None of the production costs associated with this material relates to features that are unrelated to the reduction of heat loss or gain.

Manufacturer's Certification: Polymaster, Inc. is the distributor of RetroFoam insulation (plus R-501 and Incylthane insulations) and is located at 10524 Lexington Drive, Knoxville, TN 37932. 1 (800) 580-FOAM.

Polymaster certifies that, when installed by a certified dealer/manufacturer, Polymaster RetroFoam foam-in-place insulation material constitutes an eligible Building Envelope Component that qualifies for the credit allowed under § 25C of the Internal Revenue Code. 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 'Stephen D. Sayers', is written over a horizontal line.

Stephen D. Sayers
President
Polymaster, Inc.