

FABRAL®



February 12, 2015

Attention: TO WHOM IT MAY CONCERN:

RE: IRS tax credit Manufacturer's Certification Statement

This is to certify that the indicated Fabral metal roofing products produced with the following paint colors are eligible for the IRS tax credit of 10% of the metal roofing material only price; up to a \$500 total credit. Please note that even though the clear coated Galvalume that we sell is Energy Star approved, it does not qualify for this tax credit because it does not have an "appropriate pigmented coating that is specifically and primarily designed to reduce the heat gain of the dwelling unit"; as required by the tax code. The eligible metal panel colors, which meet or exceed the Energy Star requirements, are as follows:

For steep slope (greater than 2:12 pitch) applications:

Flurobond (Kynar/Hylar resin system) Almond, color number S23

Flurobond (Kynar/Hylar resin system) Banner Red, color number V93

Flurobond (Kynar/Hylar resin system) Bone White, color number S03

Flurobond (Kynar/Hylar resin system) Brandywine, color number S24

Flurobond (Kynar/Hylar resin system) Bright Copper, color number S25

Flurobond (Kynar/Hylar resin system) Bright Silver, color number S66

Flurobond (Kynar/Hylar resin system) Champagne, color number S20

Flurobond (Kynar/Hylar resin system) Charcoal Gray, color number S01

Flurobond (Kynar/Hylar resin system) Classic Green, color number S02

Flurobond (Kynar/Hylar resin system) Colonial Red, color number S10

Flurobond (Kynar/Hylar resin system) Dark Bronze, color number S04

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Flurobond (Kynar/Hylar resin system) Mansard Brown, color number S07

Flurobond (Kynar/Hylar resin system) Matte Black, color number S08

Flurobond (Kynar/Hylar resin system) Medium Bronze, color number S09

Flurobond (Kynar/Hylar resin system) Patina Green, color number S14

Flurobond (Kynar/Hylar resin system) Pewter, color number S11

Flurobond (Kynar/Hylar resin system) Regal Blue, color number S12

Flurobond (Kynar/Hylar resin system) Regal White, color number S38

Flurobond (Kynar/Hylar resin system) Sandstone, color number S17

Flurobond (Kynar/Hylar resin system) Sierra Tan, color number S70

Flurobond (Kynar/Hylar resin system) Silversmith, color number S15

Flurobond (Kynar/Hylar resin system) Slate Blue, color number S13

Flurobond (Kynar/Hylar resin system) Slate Gray, color number S19

Flurobond (Kynar/Hylar resin system) Stone Gray, color number S18

Flurobond (Kynar/Hylar resin system) Stone White, color number S31

Flurobond (Kynar/Hylar resin system) Surrey Beige, color number S21

Flurobond (Kynar/Hylar resin system) Terra Cotta, color number V23

Enduracote (SMP resin system) Antique Bronze, color number 854

Enduracote (SMP resin system) Brick Red, color number 898

Enduracote (SMP resin system) Bright Copper Penny, color number 939

Enduracote (SMP resin system) Bright Red, color number 845

Enduracote (SMP resin system) Bright White, color number 824

Enduracote (SMP resin system) Caribbean Blue, color number 881

Enduracote (SMP resin system) Charcoal, color number 851

Enduracote (SMP resin system) Classic Burgundy, color number 853

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Enduracote (SMP resin system) Cocoa Brown, color number 856

Enduracote (SMP resin system) Dark Brown, color number 859

Enduracote (SMP resin system) Evergreen, color number 875

Enduracote (SMP resin system) Gallery Blue, color number 826

Enduracote (SMP resin system) Hartford Green, color number 821

Enduracote (SMP resin system) Hickory Moss 870

Enduracote (SMP resin system) Ivory, color number 883

Enduracote (SMP resin system) Light Gray, color number 889

Enduracote (SMP resin system) Lightstone, color number 887

Enduracote (SMP resin system) Patina Green, color number 893

Enduracote (SMP resin system) Polar White, color number 860

Enduracote (SMP resin system) Sierra Brown, color number 896

Enduracote (SMP resin system) Tan, color number 855

Enduracote (SMP resin system) True Black, color number 882

Enduracote (SMP resin system) White, color number 899

Fabral, Inc. metal roofing panels produced from the above referenced colors and paint systems are Eligible Building Envelope Components that qualify for the credit allowance under § 25C. This tax incentive is part of the American Recovery and Reinvestment Tax Act of 2009 and applies to upgrades or additions to an existing home done in 2014 only. It is not applicable to new construction. To be eligible, the metal roofing must be installed on a dwelling unit located in the United States and, at the time of installation, the dwelling unit must be owned and used by the taxpayer as the taxpayer's principal residence and the original use of this roofing component commences with the taxpayer. You may not exceed this maximum tax credit of \$500 over the year period for all eligible building envelope components. You can apply for this credit by filling out tax form 5695. While we have taken great effort to portray

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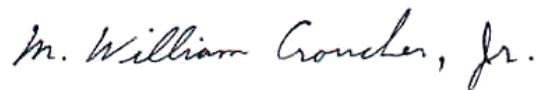
this tax incentive correctly, we cannot provide tax advice and suggest you contact a tax professional with any questions specific to your situation.

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.

Sincerely,

FABRAL

A Euramax Company

A handwritten signature in cursive script that reads "M. William Croucher, Jr.".

M. William Croucher, Jr., P. E.

Director - Engineering

cc: