

Manufacturer's Certification Statement

For Daylighting Systems Purchased Between 6/1/09 - 12/31/10

Residential Homeowner


Solatube International, Inc. is a skylight manufacturer that uses advanced optics in our Daylighting Systems to significantly improve the way daylight is captured, transferred and delivered into building interior spaces. Solatube International technology provides unsurpassed lighting performance and highly efficient thermal performance.

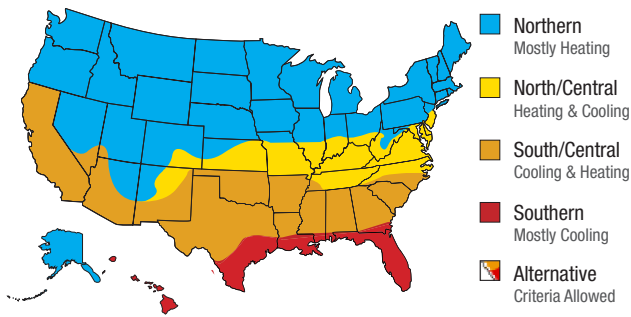
Hereby, Solatube International, certifies that the listed products below qualify for federal tax credits for energy efficiency building products as prescribed in the American Recovery and Reinvestment Act of 2009:

Solatube Brighten Up® Series:

- 160 DSe Daylighting System
- 290 DSe Daylighting System

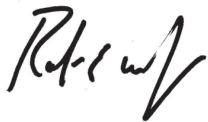
All products must meet U-Factor and Solar Heat Gain Coefficient (SHGC) maxima of 0.30.

	SHGC U-Factor	
	Solatube® 160 DSe and 290 DSe Daylighting Systems	0.20



To qualify for the tax credit, windows, doors, and skylights placed in service after June 1, 2009 must have a U-factor and Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30 in all climate zones.

This statement certifies only that the above referenced Solatube products qualify for the Federal 30% tax credit for energy-efficient products installed from June 1, 2009-December 31, 2010. 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.



Robert E. Westfall, Jr.
 President
 Solatube International, Inc.

Disclaimer:

**Solatube International is not a tax advisor. Taxpayers claiming a tax credit should consult a tax professional with any questions. Solatube International is not responsible or liable for the taxpayer's ability to receive tax credits. This document is not intended to constitute legal or tax advice. More comprehensive information will be made available by the IRS.*

The user maintains the full and complete responsibility to comply with all codes, laws and regulations applicable to the safe and proper use, handling and installation of the product and should consult with a professional for all construction and design related questions. The information contained herein is believed to be accurate as of the time of preparation. However, Solatube International makes no warranty concerning the accuracy of this information.