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2009 Window Film Tax Credits

Manufacturer's Certification Statement
 Pertaining to the
American Recovery and Reinvestment Act of 2009

SunTek® Window Films
 Manufactured by Commonwealth Laminating & Coating, Inc.

Purpose:

This Manufacturer's Certification Statement is provided to assist consumers and aid contractors that install SunTek® window film. This statement outlines which SunTek® products qualify for Federal Tax Credits under the **American Recovery and Reinvestment Act of 2009**. Through this bill, the 2009 residential tax credit for consumers has been extended through December 31, 2010 retroactively for energy efficient home improvements, including qualifying window film installations.

Manufacturer Name/Address:

Commonwealth Laminating & Coating, Inc.
 345 Beaver Creek Drive
 Martinsville, VA 24112

Identification of Component:

SunTek® solar-control window films – An insulation material or system primarily designed to reduce heat loss or heat gain in a residential application.



Qualifying SunTek Window Films by Window Type and Climate Zone

	Single Pane Clear or Tinted	Dual Pane Clear or Tinted	Dual Pane Low-E Clear or Tinted	Dual Pane Solar-Control Low-E Clear or Tinted
Zone 1	SYDS 15 DRDS 15 IDS 20 Bronze SDS 20 , SDS 35	SYDS 15 IDS 20 Bronze SDS 20	SDS 20 (on window 13.5 sq ft or less in size)	ULVDS 40, ULVDS 50, ULVDS 70 SYDS 15, SYDS 25, SYDS 35, SYDS 50 DRDS 15, DRDS 25, DRDS 35 IDS 20, IDS 35, IDS 50 IDS 20 Bronze, IDS 35 Bronze SDS 20, SDS 35 DRMPS 7
Zone 2 - 3	None	SYDS 15 IDS 20 Bronze SDS 20	SDS 20 (on window 13.5 sq ft or less in size)	ULVDS 40, ULVDS 50, ULVDS 70 SYDS 15, SYDS 25, SYDS 35, SYDS 50 DRDS 15, DRDS 25, DRDS 35 IDS 20, IDS 35, IDS 50 IDS 20 Bronze, IDS 35 Bronze SDS 20, SDS 35 DRMPS 7
Zone 4 - 8	None	None	None	ULVDS 40, ULVDS 50, ULVDS 70 SYDS 15, SYDS 25, SYDS 35, SYDS 50 DRDS 15, DRDS 25, DRDS 35 IDS 20, IDS 35, IDS 50 IDS 20 Bronze, IDS 35 Bronze SDS 20, SDS 35 DRMPS 7

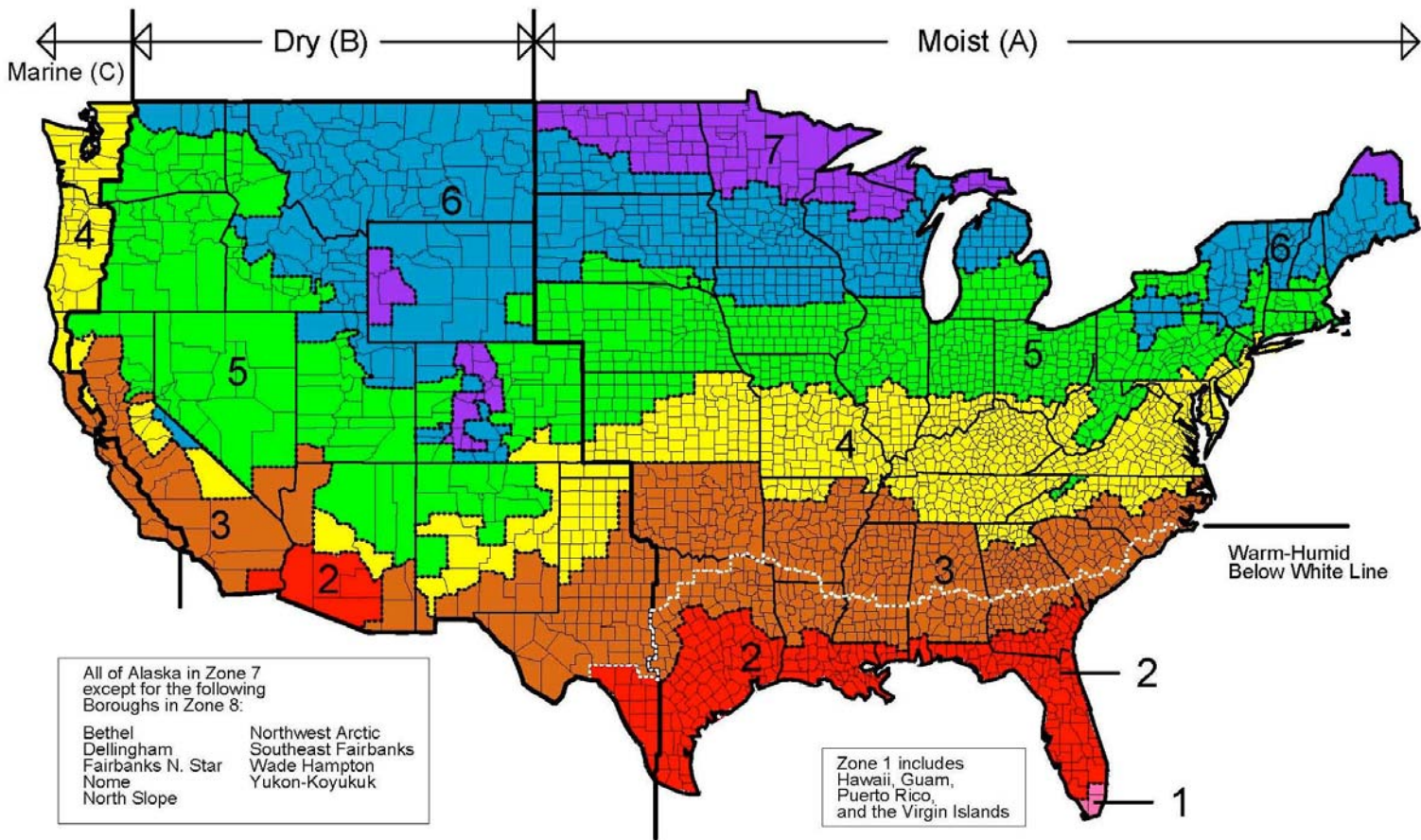
Commonwealth Laminating & Coating, Inc. certifies that this list of SunTek® solar window films meet the Internal Revenue Service requirements as an insulation material designed to reduce heat loss or heat gain of a dwelling unit and therefore qualifies as an Eligible Building Envelope Component under Section 25C of the Internal Revenue Code:

- 1) When installed between January 1, 2009 through December 31, 2010
- 2) For a maximum tax credit of 30% of the window film cost up to \$1,500.00
- 3) For residential applications only (commercial applications do not qualify)

As of February 17, 2009, this certification statement is in compliance and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) that was in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009.

Instructions:

- 1) Products are sorted by zones. Using the map below, determine your climate zone.
- 2) Classify the glass type / category for each window, door or skylight as follows: (a) Single Pane Clear or Tinted (b) Dual Pane Clear or Tinted (c) Dual Pane Low-E Clear or Tinted or (d) Dual Pane Solar Control Low-E Clear or Tinted
- 3) Refer to the list of qualifying products on page 1 to verify which SunTek® solar window films meet the criteria for your climate zone.

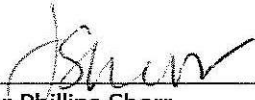


Notes:

- 1) Only windows, skylights or door windows with wood or vinyl frames can have qualifying product installed to receive the tax credit. Windows, skylights or door windows with aluminum or other metal frames do not qualify.
- 2) For storm windows, refer to the dual pane clear or tinted listings for compliance. No metal frames.
- 3) Qualification is not determined by the presence or absence of (a) dividers (b) screens (c) shading devices (exterior or interior).
- 4) Qualification is not determined by shading from (a) foliage (b) buildings (c) homes (d) overhangs.
- 5) If unable to determine the glass type, use the more conservative value.
- 6) This list of qualifying SunTek® product does not ensure warranty coverage. Please ask your SunTek® dealer for complete warranty information.
- 7) Use of the SunTek® solar safety versions is permissible as long as the standard film is also a qualifying product.

Declaration Statement

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.



Jennifer Phillips Shorr
Vice-President, Sales & Marketing – Domestic
Commonwealth Laminating & Coating, Inc.

IRS Notice 2006-26 suggests that the taxpayer is not required to attach this certification statement to their tax return. However the taxpayer should retain this certification statement as part of their tax records. As in all tax matters, the taxpayer is advised to consult their tax professional. Commonwealth Laminating & Coating, Inc. and its sales partners assume no liability regarding the homeowner's ability to obtain a tax credit.