SOLATUBE®

Manufacturer's Certification Statement
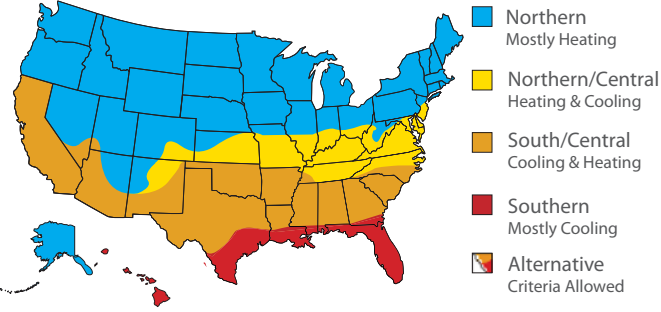
For Daylighting Systems Purchased Between 1/1/11 - 12/31/11

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 Tax Relief, Unemployment Reauthorization, and Job Creation Act of 2010. All products must meet ENERGY STAR ® program requirements:

Solatube® Model	SHGC	U-Factor
Solatube® 160 DS and 290 DS (Optiview)	0.30	0.35
Solatube® 160 DS and 290 DS (Vusion)*	0.34	0.35
Solatube160 DSe and 290 DSe	0.20	0.28

Northern — Mostly Heating
Northern/Central — Heating & Cooling
South/Central — Cooling & Heating
Southern — Mostly Cooling
Alternative — Criteria Allowed

To qualify for the tax credit, windows, doors & skylights placed in service after January 1, 2011 must meet the ENERGY STAR® requirements for U-Factor and Solar Heat Gain Coefficient (SHGC).
*Vusion Diffuser must be used with Softening Effect Lens to qualify.

This statement certifies only that the above referenced Solatube products qualify for the Federal 10% tax credit for energy-efficient products installed from January 1, 2011-December 31, 2011. 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.