

MANUFACTURER'S CERTIFICATION STATEMENT

Section 25C of the Internal Revenue Code
Energy Policy Act of 2005
Emergency Economic Stabilization Act of 2008
American Recovery and Reinvestment Tax Act of 2009
Residential Energy Efficiency Tax Credit of 2011 (Extended for 2012 and 2013;
Reinstated for 2015 and 2016)

Gaco Western certifies that the products listed below qualify as "Eligible Building Envelope Components" as defined by section 25C of the Internal Revenue Code when installed in accordance with the 2009 International Energy Conservation Code:

- GacoProFill (FR6500R)
- GacoFireStop2 (F5001)
- Gaco 052N (F052N)
- Gaco 183M (F183M)
- GacoOnePass (F1850)

When installed in a private dwelling these insulating materials qualify for a Federal Tax Credit under section 25C of the Internal Revenue Code. This credit is subject to the regulations of the Internal Revenue Code and the Energy Policy Act of 2005, the Emergency Economic Stabilization Act of 2008, American Recovery and Reinvestment Tax Act of 2009 and the Residential Energy Efficiency Tax Credit of 2011 with extension for 2012 and 2013 as well as for 2015 and 2016.

Additional information is available at http://www.energystar.gov/about/federal_tax_credits

This certificate is not required to be filed with the tax return on which the credit is claimed. However, income tax regulations require that the certificate be retained as part of the taxpayer's records. It is recommended that taxpayers consult a tax professional with regards to eligibility for this credit.



Peter Davis
Chairman & CEO