

Since 1955

GACO WESTERN

MANUFACTURER'S CERTIFICATION STATEMENT
Section 25C of the Internal Revenue Code
Energy Policy Act of 2005
Emergency Economic Stabilization Act of 2008

Corporate Office
P.O. Box 88698
Seattle, WA 98138
206-575-0450
FAX 575-0587
800-456-4226

Gaco Western certifies that the products listed below qualify as "Eligible Building Envelope Components" as defined by section 25C of the Internal Revenue Code.

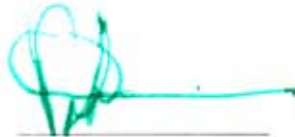
Gaco Western GacoGreen 052
Gaco Western WallFoam System 183
Gaco Western WallFoam System 184
Gaco Western WallFoam System 193

Manufacturing Facility
P.O. Box 646
Waukesha, WI 53187
262-542-8072
FAX 542-1095
800-331-0196

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 Energy Policy Act of 2005 and the Internal Revenue Code.

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.

"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."



Peter Davis
President & CEO
Gaco Western LLC

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*Waterproofing and Insulating our World, from NASA to your
Neighborhood, Gaco Western has you Covered with Innovative Solutions.*