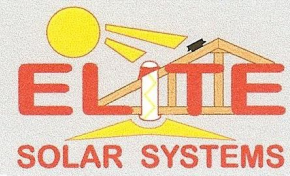


MANUFACTURER CERTIFICATION STATEMENT



Tax Credit for Residential Homeowners Tubular Daylight Device

Elite Solar Systems, Inc. certifies that the listed products qualify for 10% Federal Tax Credits for Energy-Efficient Building Products, in accordance with the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

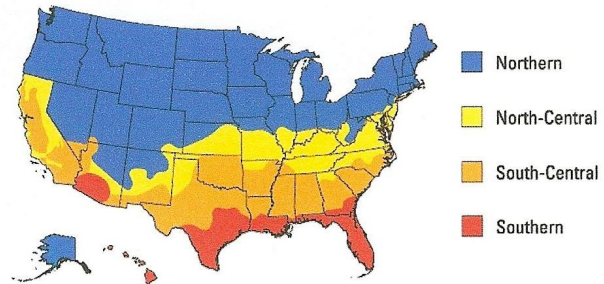
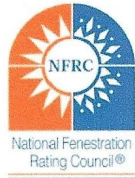
- Elite 10" ECO-SMART Tubular Skylight
- Elite 13" ECO-SMART Tubular Skylight
- Elite 18" ECO-SMART Tubular Skylight
- Elite 21" ECO-SMART Tubular Skylight
- Elite 24" ECO-SMART Tubular Skylight

To qualify, Elite Tubular Skylight products must have been installed and placed in service between taxable years 2006-2011. Must have a U-Factor and Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30. They must also be installed in reference to the manufacturer's installation instructions and meet all applicable building, electrical and fire codes.

Although this Manufacturer Certification Statement is not required to claim a tax credit, income tax regulations require tax payers to maintain suitable records to qualify for a tax credit.

ENERGY PERFORMANCE RATINGS

U-Factor (U.S./I-P)	Solar Heat Gain Coefficient
0.26	0.21



U-Factor measures the rate of heat transfer and tells you how well the window insulates. U-factor values generally range from 0.25 to 1.25 and are measured in Btu/h-ft²·°F. The lower the U-factor, the better the window insulates.

Solar Heat Gain Coefficient (SHGC) measures the fraction of solar energy transmitted and tells you how well the product blocks heat caused by sunlight. SHGC is measured on a scale of 0 to 1; values typically range from 0.25 to 0.80. The lower the SHGC, the less solar heat the window transmits.

I declare, under penalty of perjury, that this Manufacturer Certification Statement, to the best of my knowledge, is true and correct.

Lugardo R. Estrada
Lugardo R. Estrada
President
Elite Solar Systems, Inc.

For Tax Credit Filing Purposes

Please retain for your tax records

Name:	S.S.N.:
Address of Installation:	
ECO-SMART Models Installed:	Date of Skylight Installation:
Total Cost of Products (excl. tax):	

Disclaimer: Taxpayers should consult with their tax professional for any questions regarding applicable tax credits. Elite Solar Systems is not responsible or liable for taxpayer's ability to receive tax credits due to qualification requirement changes. Visit <http://www.irs.gov> for more tax credit information. Consumer is completely responsible for compliance to all codes, laws and regulations regarding installation, use, maintenance and handling of all Elite Tubular Skylight Products.