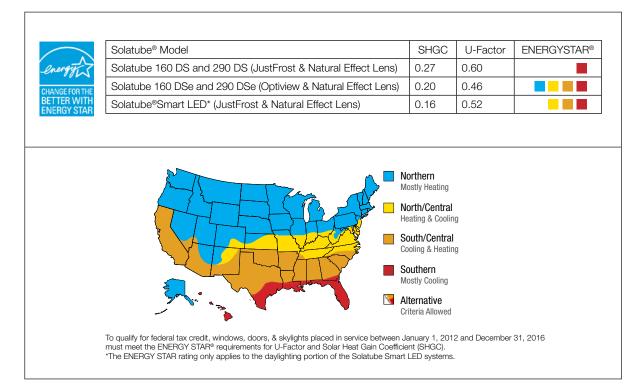


Manufacturer's Certification Statement

Manufacturer's Certification Statement For Daylighting Systems Purchased Between 1/1/16 - 12/31/16

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 as energy efficiency building products as stated on the ENERGY STAR[®] website (www.energystar.gov) and may qualify for state or county tax credits. See product qualification based on U.S. Geographic area below:



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, 2016-December 31, 2016. 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.

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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.

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