



Manufacturer's Certification Statement

Pertaining to American Recovery and Reinvestment Tax Act of 2009

Cellofoam North America Inc certifies that the Expanded Polystyrene (EPS) thermal insulation products listed below are "Eligible Building Envelope Components" that qualify for the tax credit allowed under Section § 25C of the Internal Revenue Code. Cellofoam EPS products provide all of the characteristics required for long-term performance – permanent R value, inherent water resistance, excellent physical strength and dimensional stability.

- **CELLOFOAM brand EPS rigid insulation board**
- **CELLOFOAM POLYSHIELD® Sheathing**
- **CELLOFOAM POLYSHIELD® Fanfold**
- **CELLOFOAM POLYSHIELD® Leveling/Recovery Board**
- **CELLOFOAM PERMASPAN® EIFS Insulation Board**
- **CELLOFOAM POLYDECKS® Roof and Wall Panels**
- **CELLOFOAM brand Poly Panel**
- **CELLOFORM Drop-in Backer Board**
- **CELLOFOAM Universal Metal Garage Door Insulation Kit**

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.

Cliff Hanson
Vice President - Sales
Building Materials Division
Cellofoam North America Inc