



3449 Hempland Road
Lancaster, PA 17601

phone 717-397-2741
fax 717-397-1040



November 8, 2011

Attention: TO WHOM IT MAY CONCERN:

RE: IRS tax credit Manufacturer's Certification Statement

This is to certify that the indicated Fabral metal roofing products produced with the following paint colors are eligible for the IRS tax credit of 10% of the metal roofing material only price; up to \$500. Please note that even though the clear coated Galvalume that we sell is Energy Star approved, it does not qualify for this tax credit because it does not have an "appropriate pigmented coating that is specifically and primarily designed to reduce the heat gain of the dwelling unit"; as required by the tax code. The eligible metal panel colors, which meet or exceed the Energy Star requirements, are as follows:

For steep slope (greater than 2:12 pitch) applications:

Flurobond (Kynar/Hylar resin system) Almond, color number T23
Flurobond (Kynar/Hylar resin system) Apothecary Blue, color number V32
Flurobond (Kynar/Hylar resin system) Banner Red, color number V93
Flurobond (Kynar/Hylar resin system) Bone White, color number V03
Flurobond (Kynar/Hylar resin system) Bright Copper, color number V25
Flurobond (Kynar/Hylar resin system) Bright Silver, color number V26
Flurobond (Kynar/Hylar resin system) Burgundy, color number V24
Flurobond (Kynar/Hylar resin system) Charcoal Gray, color number L01
Flurobond (Kynar/Hylar resin system) Classic Green, color number L02
Flurobond (Kynar/Hylar resin system) Colonial Red, color number L03
Flurobond (Kynar/Hylar resin system) Dark Bronze, color number L04
Flurobond (Kynar/Hylar resin system) Hartford Green, color number L05
Flurobond (Kynar/Hylar resin system) Hemlock Green, color number L06
Flurobond (Kynar/Hylar resin system) Mansard Brown, color number L07
Flurobond (Kynar/Hylar resin system) Matte Black, color number L08
Flurobond (Kynar/Hylar resin system) Medium Bronze, color number L09
Flurobond (Kynar/Hylar resin system) Musket Gray, color number L10
Flurobond (Kynar/Hylar resin system) Old Town Gray, color number L18
Flurobond (Kynar/Hylar resin system) Patina Green, color number V14
Flurobond (Kynar/Hylar resin system) Pewter, color number L11
Flurobond (Kynar/Hylar resin system) Regal Blue, color number L12

Flurobond (Kynar/Hylar resin system) Regal White, color number V38
Flurobond (Kynar/Hylar resin system) Sandstone, color number V17
Flurobond (Kynar/Hylar resin system) Sierra Tan, color number V70
Flurobond (Kynar/Hylar resin system) Slate Blue, color number L13
Flurobond (Kynar/Hylar resin system) Slate Gray, color number L14
Flurobond (Kynar/Hylar resin system) Stone White, color number V31
Flurobond (Kynar/Hylar resin system) Surrey Beige, color number V21
Flurobond (Kynar/Hylar resin system) Teal, color number L15
Flurobond (Kynar/Hylar resin system) Terra Cotta, color number V23

Enduracote (SMP resin system) Bright White, color number 824
Enduracote (SMP resin system) Evergreen, color number 875
Enduracote (SMP resin system) Light Gray, color number 889
Enduracote (SMP resin system) Bright Red, color number 845
Enduracote (SMP resin system) Tan, color number 855
Enduracote (SMP resin system) Hickory Moss 870
Enduracote (SMP resin system) Ivory, color number 883
Enduracote (SMP resin system) Caribbean Blue, color number 881
Enduracote (SMP resin system) Lightstone, color number 887
Enduracote (SMP resin system) Patina Green, color number 893
Enduracote (SMP resin system) Brick Red, color number 898
Enduracote (SMP resin system) White, color number 899
Enduracote (SMP resin system) True Black, color number 882
Enduracote (SMP resin system) Bright Copper Penny, color number 939
Enduracote (SMP resin system) Ash Gray, color number 848
Enduracote (SMP resin system) Polar White, color number 860

In addition to the colors above, for residential standing seam panels over Galvalume substrate only:

Enduracote (SMP resin system) Charcoal, color number 851
Enduracote (SMP resin system) Classic Burgundy, color number 853
Enduracote (SMP resin system) Antique Bronze, color number 854
Enduracote (SMP resin system) Bright Copper Penny, color number 939
Enduracote (SMP resin system) Hartford Green, color number 821

Also, the following colors that were reformulated meet the requirements for the IRS tax credit on any Fabral panel if shipped after the designated dates from the shipping plant:

Enduracote (SMP resin system) Charcoal, color number 851
Enduracote (SMP resin system) Cocoa Brown, color number 856
Enduracote (SMP resin system) Gallery Blue, color number 826
Enduracote (SMP resin system) Antique Bronze, color number 854
Enduracote (SMP resin system) Classic Burgundy, color number 853

Enduracote (SMP resin system) Dark Brown, color number 859
 Enduracote (SMP resin system) Hartford Green, color number 821

Date panels material switched to Energy Star approved color:

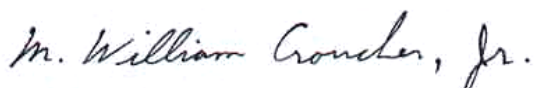
Color Name	Color #	Lancaster, PA	Idabel, OK	St. Joe, MN	Gridley, IL	Marshfield, WI	Tifton, GA	Salem, OR	Spokane, WA	Cedar City, UT
Charcoal	#851	11/08/10	12/16/10	10/04/10	11/10/10	10/20/10	11/15/10	4/18/10	4/01/11	4/1/11
Cocoa Brown	#856	11/08/10	11/15/10	11/15/10	11/24/10	10/13/10	11/18/10	11/28/10	2/10/11	1/1/11
Gallery Blue	#826	11/08/10	11/10/10	11/15/10	11/24/10	09/27/10	12/01/10	5/30/10	2/03/11	4/1/11
Antique Bronze	#854	11/08/10	10/22/10	10/01/10	11/10/10	10/22/10	11/15/10	4/18/10	2/15/11	2/28/11
Classic Burgundy	#853	11/08/10	12/01/10	11/15/10	11/24/10	09/27/10	11/15/10	5/30/10	4/12/11	6/1/11
#Dark Brown	#859	11/08/10	9/28/10	11/15/10	11/10/10	11/12/10	11/18/10	12/19/10	4/18/11	3/15/11
Hartford Green	#821	11/08/10	11/08/10	11/22/10	11/10/10	10/29/10	1/17/11	4/25/10	6/06/11	4/1/11

Fabral, Inc. metal roofing panels produced from the above referenced colors and paint systems are Eligible Building Envelope Components that qualify for the credit allowance under § 25C. This tax incentive is part of the American Recovery and Reinvestment Tax Act of 2009 and applies to upgrades or additions to an existing home done during 2011. It is not applicable to new construction. To be eligible, the metal roofing must be installed on a dwelling unit located in the United States and, at the time of installation, the dwelling unit must be owned and used by the taxpayer as the taxpayer's principal residence and the original use of this roofing component commences with the taxpayer. You may not exceed this maximum tax credit of \$500 over the year period for all eligible building envelope components. You can apply for this credit by filling out tax form 5695. While we have taken great effort to portray this tax incentive correctly, we cannot provide tax advice and suggest you contact a tax professional with any questions specific to your situation.

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.

Sincerely,

FABRAL
 A Euramax Company



M. William Croucher, Jr., P. E.
 Director - Engineering