

Manufacturer's Certification Statement for the Emergency Economic Stabilization Act of 2008

This Manufacturer's Certification Statement is intended to assist customers that install 3M™ Window Films understand which products will qualify under the Emergency Economic Stabilization Act of 2008.

Manufacturer Identification:

3M Company
3M Center
Building 235 – 2S - 27
St Paul MN 55 144
www.3m.com/windowfilm

Component Identification:

3M™ Sun Control Window Films & 3M™ Safety & Security Window Films used as an eligible building envelope component. Specifically, an insulation material or system primarily designed to reduce heat loss or heat gain in a home.

Qualifying Components:

Components qualifying for federal tax credits under the Emergency Economic Stabilization Act of 2008 are listed on the following pages. Please see pages 3 through 5 for a list of qualifying 3M Window Films for various window and door glass types & climate zones.

Instructions:

- ❑ For each existing window, skylight, or door under consideration, identify the glass type as either: (1) Single Pane Clear, (2) Dual Pane Clear, or (3) Low-E or Low-E2
- ❑ For the glass type(s) identified in Step 1, locate the corresponding table from the following pages. Some glass types have more than one table depending on the climate zone. Also included is a map of climate zones.
- ❑ The tables on the following pages identify which 3M Window Films qualify for the federal tax credit for a specific glass type, by climate zone.

Notes:

February 2011

- ❑ The presence or absence of dividers, screens, or shading devices such as blinds, shades, and curtains does not affect the qualification status. Shading from trees, bushes, adjacent structures or shading from overhangs also does not affect the qualification status.
- ❑ The directional orientation (north/south/east/west) of windows or doors does not affect the qualification status.
- ❑ As new products are introduced, please see www.3m.com/windowfilm for the most recent listing of qualified products.
- ❑ The 3M Window Film products listed on the tables below do not imply any warranty. Please consult your 3M Window Film Dealer for complete warranty information.

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.

A handwritten signature in black ink, appearing to read "Michael Roman", with a long horizontal flourish extending to the right.

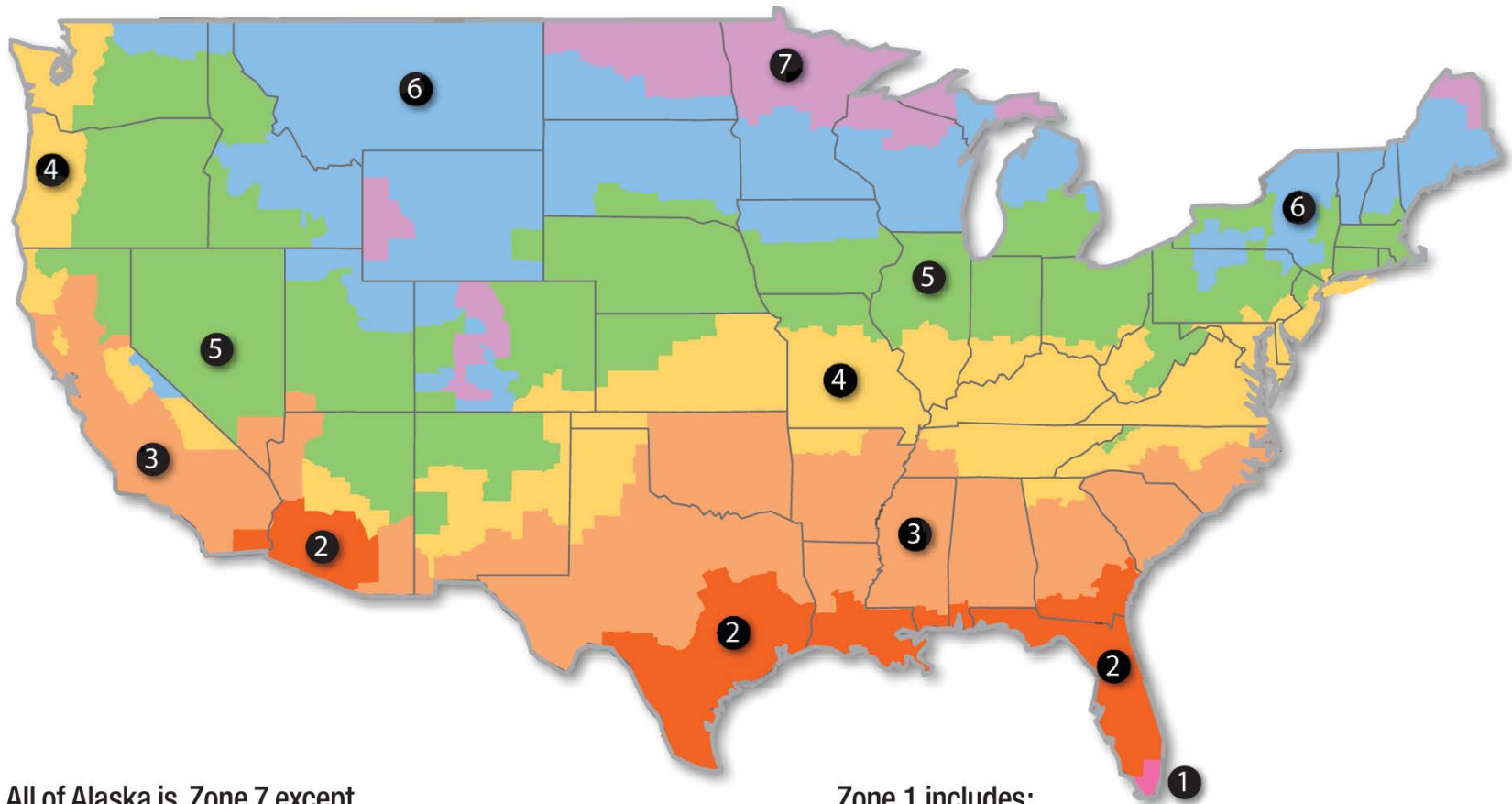
Michael Roman
Vice President
3M Company
Renewable Energy Division

February 2011

The following 3M Window Film products meet or exceed the requirements set forth in the 2009 International Energy Conservation Code (IECC) & Amendments document per climate zone, in accordance to National Fenestration Rating Council (NFRC) 200 and the NFRC specification certification procedure.

| Films That Qualify | | | Films That Qualify | | |
|--|-------------------------|--|--|-------------------------|--|
| Climate Zone 1 SHGC<0.30 & U<1.20 | | | Climate Zone 2 SHGC<0.30 & U<.65 | | |
| Residential Single Pane | Residential Double Pane | Residential Double Pane Clear with a LowE or LowE2 coating | Residential Single Pane | Residential Double Pane | Residential Double Pane Clear with a LowE or LowE2 coating |
| Affinity 15 | Affinity 15 | Affinity 15 | | Affinity 15 | Affinity 15 |
| Amber 35 | Amber 35 | Affinity 30 | | Amber 35 | Affinity 30 |
| Amber LowE 35 | Amber LowE 35 | Amber 35 | | Amber LowE 35 | Amber 35 |
| Neutral 20 | Silver P18 | Amber LowE 35 | | Silver P18 | Amber LowE 35 |
| NV 15 | Ultra Silver S20 | NV 15 | | Ultra Silver S20 | NV 15 |
| Silver P18 | PR 40 Ext | Silver P18 | | PR 40 Ext | Silver P18 |
| Ultra Silver S20 | Affinity S15 | Ultra Silver S20 | | Affinity S15 | Ultra Silver S20 |
| Affinity S15 | | PR 40 Ext | | | PR 40 Ext |
| | | PR 70 Ext | | | PR 70 Ext |
| | | PR 90 Ext | | | PR 90 Ext |
| | | Affinity S15 | | | Affinity S15 |
| Application of credit for a LowE coated window assumes that the U value of the current window meets the required U value for the specific climate zone. If the current window does not meet the required U value contact 3M for determination of credit. | | | Application of credit for a LowE coated window assumes that the U value of the current window meets the required U value for the specific climate zone. If the current window does not meet the required U value contact 3M for determination of credit. | | |
| Climate Zone 3 SHGC<0.30 & U<0.50 | | | Climate Zone 4-8 SHGC<0.50 & U<0.35 | | |
| Residential Single Pane | Residential Double Pane | Residential Double Pane Clear with a LowE or LowE2 coating | Residential Single Pane | Residential Double Pane | Residential Double Pane Clear with a LowE or LowE2 coating |
| | Affinity 15 | Affinity 15 | | | Affinity 15 |
| | Amber 35 | Affinity 30 | | | Affinity 30 |
| | Amber LowE 35 | Amber 35 | | | Amber 35 |
| | Silver P18 | Amber LowE 35 | | | Amber LowE 35 |
| | Ultra Silver S20 | NV 15 | | | Neutral 20 |
| | PR 40 Ext | Silver P18 | | | Neutral 35 |
| | Affinity S15 | Ultra Silver S20 | | | Neutral 50 |
| | | PR 40 Ext | | | Nickel 50 |
| | | PR 70 Ext | | | NV 15 |
| | | PR 90 Ext | | | NV 25 |
| | | Affinity S15 | | | PR40 |
| Application of credit for a LowE coated window assumes that the U value of the current window meets the required U value for the specific climate zone. If the current window does not meet the required U value contact 3M for determination of credit. | | | | | PR50 |
| | | | | | PR60 |
| | | | | | PR 70 |
| | | | | | CM 30 |
| | | | | | CM 40 |
| | | | | | CM 50 |
| | | | | | Silver 35 |
| | | | | | Silver P18 |
| | | | | | Ultra Neutral S35 |
| | | | | | Ultra Neutral S50 |
| | | | | | Ultra NV S25 |
| | | | | | Ultra PR S50 |
| | | | | | Ultra PR S70 |
| | | | | | Ultra Silver S20 |
| | | | | | PR 40 Ext |
| | | | | | PR 70 Ext |
| | | | | | PR 90 Ext |
| | | | | | Affinity S15 |
| | | | | | Affinity S65 |
| | | | Application of credit for a LowE coated window assumes that the U value of the current window meets the required U value for the specific climate zone. If the current window does not meet the required U value contact 3M for determination of credit. | | |

Climate Zones per IECC 2009



All of Alaska is Zone 7 except
for the following Boroughs in Zone 8:

- | | |
|-------------------|---------------------|
| Bethel | Northwest Arctic |
| Dellingham | Southeast Fairbanks |
| Fairbanks N. Star | Wade Hampton |
| Nome | Yukon-Koyukuk |
| North Slope | |

Zone 1 includes:

- | | |
|-------------|----------------|
| Hawaii | Guam |
| Puerto Rico | Virgin Islands |