



Manufacturer's Certification Statement  
**INDOW TAX CREDIT CERTIFICATION**

This Manufacturer's Certification Statement ("Statement"), dated February 5, 2016 identifies Indow window inserts manufactured by R Value, Inc. dba Indow ("Indow") that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Protecting Americans from Tax Hikes Act (PATH Act).

The PATH Act extends the tax credit for certain energy efficient components that are purchased and installed from January 1, 2015 through December 31, 2016. The tax law requires that certain requirements be met to qualify for the credit. For example, the components must be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the components must be expected to remain in use for at least 5 years.

Indow certifies that its window inserts are Eligible Building Envelope Components which qualify for a Federal Tax Credit allowed under Section 25C of IRS Notice 2006-26\*, credit for non-business energy property.

Under penalty of perjury, I declare that I have examined this Indow Product Certification, 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 "S. Pardue", written over a horizontal line.

Samuel Pardue, CEO  
R Value, Inc. dba Indow

The information contained in this Statement is based on IRS Notice 2006-26 and the language of the 2015 Act as we understand it as of the date noted above. Indow may, but is under no obligation to, update this statement when new information and interpretations from the IRS are obtained. Indow does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Indow bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.