



**Manufacturer's Certification Statement**  
pertaining to the  
**Energy Policy Act of 2005**

**STRUCTURE® Premium Insulated Siding**

Whereas, Alcoa Home Exteriors, Inc. ('AHE'), headquarters at 1590 Omega Drive, Pittsburgh, Pennsylvania, 15205, is a manufacturer of insulated siding known as STRUCTURE® Premium Insulated Siding;

Whereas, IRS Notice 2006-26 interpreting the federal income tax credit for non-business energy property instructs manufacturers of property that would qualify for Internal Revenue Code ('IRC') Section 25C tax credits to issue manufacturer's certifications;

Now therefore, the following STRUCTURE® Premium Insulated Siding is an insulation material or system under IRC Section 25C:

STRUCTURE® Premium Insulated Siding Double 6 Panels & Single 7 Panels in all colors

Furthermore, STRUCTURE® Premium Insulated Siding is a component that is an Eligible Building Envelope Component that qualifies for the federal income tax credit allowed under IRC Section 25C.

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 that reads 'Gary A. Acinapura'.

*Gary Acinapura, President  
Alcoa Home Exteriors, Inc.  
Issued March 16, 2006*

This Certificate is provided to show that Alcoa Home Exterior's STRUCTURE® Premium Insulated Siding is an Eligible Building Envelope component under the relevant Internal Revenue Code sections. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

