



Manufacturer's Certification Statement

IKO Industries Ltd., manufacturer of asphalt shingles, hereby certifies that the asphalt shingle brands listed below are "Eligible Building Envelope Components" which qualify for the federal tax credit for existing homes under the American Taxpayer Relief Act of 2012.

<u>Product</u>	<u>Eligible Color</u>
Cambridge AR (Formerly Cambridge 30 AR)	SuperWhite
Marathon Ultra AR	SuperWhite

Homeowners incorporating the above listed products into their existing homes **may** be eligible for certain tax credits under this act provided the homeowners meet certain additional requirements. This statement shall not be construed as providing tax advice to homeowners, who are encouraged to consult with their tax advisors to determine their eligibility and the amount of any potential tax credits.

A copy of this certification should be retained by any homeowner who is claiming eligibility for the tax credits.

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.

Andy Lodge
Manager - Technical and Industry Affairs
IKO Industries Ltd.

Dated: March, 2013

IKO INDUSTRIES LTD.

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