



MANUFACTURER'S CERTIFICATION

Insulation and Underlayment Products

Plymouth Foam Incorporated, headquartered at 1800 Sunset Drive, Plymouth, WI 53073 manufactures expanded polystyrene insulation and underlayment products (individually and collectively, as applicable, "Insulation Products") that are sold under various brand names.

In accordance with Internal Revenue Notice 2006-26, and to certify the Insulation Products for purposes of the tax credits available under Section 25C of the Internal Revenue Code ("IRC"), Plymouth Foam represents that the following Insulation Products are "Eligible Building Envelope Component(s)" that qualify for the federal income tax credit allowed under Section 25C of the IRC:

ABC Seamless Siding Underlayment

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 "D. Bolland", is written over a horizontal line.

David Bolland, President & COO
Plymouth Foam Incorporated

This Certificate is provided to show that Plymouth Foam Incorporated's insulation and underlayment products are Eligible Building Envelope Components under the relevant IRC sections. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

Issued May 10, 2006