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May 25, 2006

Attention: TO WHOM IT MAY CONCERN:

RE: IRS tax credit Manufacturer's Certification Statement

This is to certify that all Fabral metal roofing products produced with the following paint colors are eligible for the IRS tax credit of 10% of the metal roofing material only price; up to \$500. The eligible metal panel colors, which meet or exceed the Energy Star requirements, are as follows:

For steep slope (greater than 2:12 pitch) applications:

Flurobond (Kynar/Hylar resin system) Banner Red, color number V93
Flurobond (Kynar/Hylar resin system) Bone White, color number V03
Flurobond (Kynar/Hylar resin system) Bright Copper, color number V25
Flurobond (Kynar/Hylar resin system) Bright Silver, color number V26
Flurobond (Kynar/Hylar resin system) Burgundy, color number V24
Flurobond (Kynar/Hylar resin system) Old Town Gray, color number V13
Flurobond (Kynar/Hylar resin system) Patina Green, color number V14
Flurobond (Kynar/Hylar resin system) Regal White, color number V38
Flurobond (Kynar/Hylar resin system) Sandstone, color number V17
Flurobond (Kynar/Hylar resin system) Sierra Tan, color number V70
Flurobond (Kynar/Hylar resin system) Stone White, color number V31
Flurobond (Kynar/Hylar resin system) Surrey Beige, color number V21
Flurobond (Kynar/Hylar resin system) Terra Cotta, color number V23

Super Alurite 2000 (SMP resin system) Tan, color number 555
Super Alurite 2000 (SMP resin system) Hickory Moss 572
Super Alurite 2000 (SMP resin system) Ivory, color number 583
Super Alurite 2000 (SMP resin system) Caribbean Blue, color number 584
Super Alurite 2000 (SMP resin system) Lightstone, color number 588
Super Alurite 2000 (SMP resin system) Patina Green, color number 593
Super Alurite 2000 (SMP resin system) Brick Red, color number 598
Super Alurite 2000 (SMP resin system) White, color number 599

Super Alurite 2000 (SMP resin system) Ash Gray, color number 548
Super Alurite 2000 (SMP resin system) Polar White, color number 560
Polyester (Polyester resin system) White, color number 299

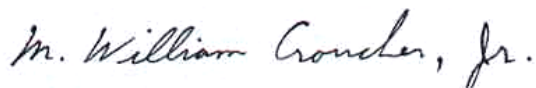
Enduracote (SMP resin system) Tan, color number 855
Enduracote (SMP resin system) Hickory Moss 870
Enduracote (SMP resin system) Ivory, color number 883
Enduracote (SMP resin system) Caribbean Blue, color number 881
Enduracote (SMP resin system) Lightstone, color number 887
Enduracote (SMP resin system) Patina Green, color number 893
Enduracote (SMP resin system) Brick Red, color number 898
Enduracote (SMP resin system) White, color number 899
Enduracote (SMP resin system) Ash Gray, color number 848
Enduracote (SMP resin system) Polar White, color number 860
Polyester (Polyester resin system) White, color number 299

Fabral, Inc. metal roofing panels produced from the above referenced colors and paint systems are Eligible Building Envelope Components that qualify for the credit allowance under § 25C. To be eligible, the metal roofing must be installed on a dwelling unit located in the United States and, at the time of installation, the dwelling unit must be owned and used by the taxpayer as the taxpayer's principal residence and the original use of this roofing component commences with the taxpayer. While we have taken great effort to portray this tax incentive correctly, we cannot provide tax advice and suggest you contact a tax professional with any questions specific to your situation.

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.

Sincerely,

FABRAL
A Euramax Company



M. William Croucher, Jr., P. E.
Director - Product and Application Engineering