

TO: WHO IT MAY CONCERN  
FROM: TODOL PRODUCTS  
DATE: JANUARY 1, 2010  
SUBJECT: Manufacturer's Certification Statement

All the Todol foam insulation polyurethane foam sealants qualify as eligible building envelope components under 25C of the internal revenue code and IRS notice 2006-26.

Internal Revenue Code section 25:

(c) Qualified Energy Efficiency Improvements- For purposes of this section--

(1) IN GENERAL- The term `qualified energy efficiency improvements' means any energy efficient building envelope component which meets the prescriptive criteria for such component established by the 2000 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of this section (or, in the case of a metal roof with appropriate pigmented coatings which meet the Energy Star program requirements), if--

(A) such component is installed in or on a dwelling unit located in the United States and owned and used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121),

(B) the original use of such component commences with the taxpayer, and

(C) such component reasonably can be expected to remain in use for at least 5 years.

(2) BUILDING ENVELOPE COMPONENT- The term `building envelope component' means--

(A) any insulation material or system which is specifically and primarily designed to reduce the heat loss or gain of a dwelling unit when installed in or on such dwelling unit,

(B) exterior windows (including skylights),

(d) Residential Energy Property Expenditures- For purposes of this section--

(1) IN GENERAL- The term `residential energy property expenditures' means expenditures made by the taxpayer for qualified energy property which is--

(A) installed on or in connection with a dwelling unit located in the United States and owned and used by the taxpayer as the taxpayer's principal residence (within the meaning of section 121), and

(B) originally placed in service by the taxpayer.

Such term includes expenditures for labor costs properly allocable

to the onsite preparation, assembly, or original installation of the property.

(B) PERFORMANCE AND QUALITY STANDARDS- Property described under subparagraph (A) shall meet the performance and quality standards, and the certification requirements (if any), which--

- (i) have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy or the Administrator of the Environmental Protection Agency, as appropriate), and
- (ii) are in effect at the time of the acquisition of the property, or at the time of the completion of the construction, reconstruction, or erection of the property, as the case may be.

(3) ENERGY-EFFICIENT BUILDING PROPERTY- The term 'energy-efficient building property' means--

- (A) an electric heat pump water heater which yields an energy factor of at least 2.0 in the standard Department of Energy test procedure,

(e) Special Rules- For purposes of this section--

(1) APPLICATION OF RULES- Rules similar to the rules under paragraphs (4), (5), (6), (7), (8) and (9) of section 25D(e) shall apply.

(2) JOINT OWNERSHIP OF ENERGY ITEMS-

(A) IN GENERAL- Any expenditure otherwise qualifying as an expenditure under this section shall not be treated as failing to so qualify merely because such expenditure was made with respect to two or more dwelling units.

(B) LIMITS APPLIED SEPARATELY- In the case of any expenditure described in subparagraph

(A), the amount of the credit allowable under subsection (a) shall (subject to paragraph

(1)) be computed separately with respect to the amount of the expenditure made for each dwelling unit.

(f) Basis Adjustments- For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so allowed.