



2100 RiverEdge Parkway, Suite 175
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Manufacturer's Certification


GreenGuard® Brand Insulation, Underlayment and Housewrap

The Building Product operations of Pactiv Corporation ("Pactiv") are headquartered at 2100 RiverEdge Parkway, Suite 175, Atlanta, GA 30328. Pactiv manufactures extruded polystyrene insulation, underlayment and housewrap products (individually and collectively, as applicable, "Insulation Products") that are sold under the "GreenGuard®" brand.

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"), Pactiv 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:

GreenGuard® XPS Sheathing
GreenGuard® XPS Foundation Insulation
GreenGuard® XPS Siding Underlayment
GreenGuard® XPS Specialty Insulation
GreenGuard® XPS Roofing Insulation
GreenGuard® Housewrap

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.



Alswinn Kieboom, General Manager
Building Products Operations of
Pactiv Corporation

This Certificate is provided to show that Pactiv Building Products' GreenGuard® XPS Insulation, Underlayment and Housewrap 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.

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