



"Your Best And Safest Choice"
Quality You Can Trust Since 1886

MANUFACTURER'S CERTIFICATION STATEMENT

March, 2009

For purposes of a homeowner qualifying for federal tax credits for energy efficiency improvements to an existing home*, Building Materials Corporation of America (d/b/a GAF-Elk Corporation) certifies that the below listed asphaltic roofing products are "Eligible Building Envelope Components" as that term is defined under Section 25C of the Internal Revenue Code, as amended by the Energy Policy Act of 2005, the Emergency Economic Stabilization Act of 2008, and the American Recovery and Reinvestment Stimulus Plan of 2009.

| Product | Eligible Color |
|------------------------------------------|------------------------------------------------------------|
| Royal Sovereign® Shingles | White |
| Timberline® Prestique® 30 Shingles | White |
| Timberline® Prestique® 40 Shingles | Cool Antique Slate Cool Barkwood Cool Weathered Wood |
| Timberline® Prestique® Lifetime Shingles | White |

Under penalties of perjury, I declare that I have examined this certificate statement, and to the best of my knowledge and belief, the facts are true, correct and complete.



Mike Kiik
Senior Vice President & Chief Technical Officer

Homeowner/Taxpayer Name: _____

Social Security Number: _____

Primary Residence: _____

Product: _____

Purchase Price: _____ Date of Installation: _____

* This Manufacturer's Certification Statement is being provided in accordance with IRS Notice 2006-26. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.