



The American Recovery and Reinvestment Act of 2009

With the new *American Recovery and Reinvestment Act of 2009*, consumers purchasing and using insulating and sealing materials, including GREAT STUFF™ from The Dow Chemical Company, could be eligible for a 30% tax credit.

The American Recovery and Reinvestment Act of 2009

- Allows a tax credit of 30% on the purchase of energy efficiency products
 - The maximum earned credit is \$1500 per year
 - All 2009 and 2010 purchases qualify for the tax credit (\$1500 per year)
-

How do I get the tax credit?

- Save the original store receipts in your tax records
- Keep a copy of the Manufacturer's Certification Statement in your tax records. See page two of this document for copy of the Dow statement.
- Use IRS Tax Form 5695 (2009 version) to file for your tax credit

What products qualify?

- All Dow insulation and sealant products listed on the Dow Manufacturer's Certification Statement qualify for the tax credit
- Products must be placed in service from January 1, 2009 to December 31, 2010
- Products must be installed in taxpayers principal residence

What products do NOT qualify?

- Insulation and sealant products used in new home construction do not qualify
- Installation costs do not qualify

Consult a tax advisor to determine how to qualify and apply for potential income tax credits.



Manufacturer's Certification Statement Pertaining to American Recovery and Reinvestment Tax Act of 2009

Dow Building Solutions, a market facing business of The Dow Chemical Company, 1605 Joseph Drive, 200 Larkin Center, Midland, Michigan 48674 certifies that the following insulation materials (or systems) qualify as Eligible Building Envelope Components under § 25C of the Internal Revenue Code ("IRC") and IRS Notice 2006-26:

BLUECOR™ Insulation
DOW High Performance Underlayment
DOW High Performance Underlayment - LF
DOW Protection Board III Insulation
FROTH-PAK™ Foam Insulation kit
FROTH-PAK™ Foam Sealant kit
GREAT STUFF™ Gaps & Cracks Insulating Foam Sealant
GREAT STUFF™ Big Gap Filler Insulating Foam Sealant
GREAT STUFF™ Window & Door Insulating Foam Sealant
GREAT STUFF™ Fireblock Insulating Foam Sealant
GREAT STUFF PRO™ Gaps & Cracks Insulating Foam Sealant
GREAT STUFF PRO™ Window & Door Insulating Foam Sealant
SafeTouch™ Fiberglass-Free Insulation
STYROFOAM™ DURAMATE™ Plus Insulation
STYROFOAM™ PERIMATE™ Insulation
STYROFOAM™ Residential Sheathing Insulation
STYROFOAM™ Residing Board Insulation
STYROFOAM™ SCOREBOARD™ Insulation
STYROFOAM SIS™ Brand Structural Insulated Sheathing Insulation
STYROFOAM™ STUCCOMATE™ Insulation
WEATHERMATE™ Sill Seal Foam Gasket
STYROFOAM™ Spray Polyurethane Foam Insulation
STYROFOAM™ Square Edge Insulation
STYROFOAM™ Tongue & Groove Insulation
STYROFOAM™ UTILITYFIT™ Insulation
STYROFOAM™ WALLMATE™ Insulation
WEATHERMATE™ Housewrap
WEATHERMATE™ Plus Housewrap
Super TUFF-R™ Polyisocyanurate Insulation
THERMAX™ Sheathing
THERMAX™ White Finish Insulation
TUFF-R™ Polyisocyanurate Insulation

Consult your tax advisor to determine how to apply for potential income tax credits.

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.

Scott Young
Global Portfolio Director- Energy Efficiency

The Dow Chemical Company
Dow Building Solutions, 200 Larkin Center, Midland, MI 48674
www.dowbuildingsolutions.com or www.greatstuff.dow.com

For Technical Information: 1-866-583-BLUE (2583) For Sales Information: 1-800-232-2436

NOTICE: No freedom from any patent owned by Dow or others is to be inferred. Because use conditions and applicable laws may differ from one location to another and may change with time, Customer is responsible for determining whether products and the information in this document are appropriate for Customer's use and for ensuring that Customer's workplace and disposal practices are in compliance with applicable laws and other government enactments. Dow assumes no obligation or liability for the information in this document. NO WARRANTIES ARE GIVEN; ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED.

CAUTION: STYROFOAM™ Brand insulation products are combustible. Protect from high heat sources. A protective or thermal barrier may be required as specified in the appropriate building code. For more information, consult MSDS, call Dow at 1-866-583-BLUE (2583), or contact your local building inspector. In an emergency, call 1-989-636-4400.

COMBUSTIBLE: THERMAX and Dow polyisocyanurate products are combustible and shall only be used as specified by the local building code with respect to flame spread classification and to the use of a suitable barrier. For more information, consult MSDS and/or call Dow at 1-866-583-BLUE (2583). In an emergency, call 1-989-636-4400.

GREAT STUFF PRO™ and GREAT STUFF™ sealants and adhesives contain isocyanate and a flammable blowing agent. Read the label and Material Safety Data sheet carefully. Eliminate all sources of ignition before use. Wear gloves, and safety glasses or goggles. Provide adequate ventilation or wear proper respiratory protection. Contents under pressure.

FROTH-PAK™ Polyurethane Spray Foam contains isocyanate, hydrofluorocarbon blowing agent and polyol. Read the instructions and Material Safety Data Sheets carefully before use. Wear protective clothing, gloves, goggles or safety glasses, and proper respiratory protection. Supplied air or an approved air-purifying respirator equipped with an organic vapor sorbent and a particle filter may be required to maintain exposure levels below ACGIH, OSHA, WEEL or other applicable limits. Provide adequate ventilation. Contents under pressure.

WARNING: Rigid foam does not constitute a working walkable surface or qualify as a fall protection product.