



**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™  
DOW High Performance Underlayment  
DOW High Performance Underlayment - LF  
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  
STYROFOAM™ PERIMATE™  
STYROFOAM™ Residential Sheathing  
STYROFOAM™ Residing Board  
STYROFOAM™ SCOREBOARD™  
STYROFOAM SIS™ Brand Structural Insulated Sheathing  
STYROFOAM™ STUCCOMATE™  
WEATHERMATE™ Sill Seal Foam Gasket  
STYROFOAM™ Spray Polyurethane Foam Insulation  
STYROFOAM™ Square Edge  
STYROFOAM™ Tongue & Groove  
STYROFOAM™ UTILITYFIT™  
STYROFOAM™ WALLMATE™  
WEATHERMATE™ Housewrap  
WEATHERMATE™ Plus Housewrap  
Super TUFF-R™  
THERMAX™ Sheathing  
THERMAX™ White Finish  
TUFF-R™

**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](http://www.dowbuildingsolutions.com) or [www.greatstuff.dow.com](http://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 isocyanurate 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.