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August 2, 2006

Attention: To Whom It May Concern
RE: IRS Tax Credit Manufacturer's Certification Statement

This is to certify that all Ryerson metal roofing products produced with the following paint colors are eligible for the IRS tax credit of 10% of the metal-roofing-material-only price – up to \$500. The eligible metal panel colors, which meet or exceed the Energy Star requirements, are as follows:

Fluoroceram® (Kynar/Hylar resin system) Aged Copper
Fluoroceram® (Kynar/Hylar resin system) Almond
Fluoroceram® (Kynar/Hylar resin system) Banner Red
Fluoroceram® (Kynar/Hylar resin system) Bone White
Fluoroceram® (Kynar/Hylar resin system) Cape Blue
Fluoroceram® (Kynar/Hylar resin system) Champagne
Fluoroceram® (Kynar/Hylar resin system) Charcoal Grey
Fluoroceram® (Kynar/Hylar resin system) Classic Green
Fluoroceram® (Kynar/Hylar resin system) Colonial Red
Fluoroceram® (Kynar/Hylar resin system) Copper Penny
Fluoroceram® (Kynar/Hylar resin system) Cordovan
Fluoroceram® (Kynar/Hylar resin system) Dark Bronze
Fluoroceram® (Kynar/Hylar resin system) Hartford Green
Fluoroceram® (Kynar/Hylar resin system) Mansard Brown
Fluoroceram® (Kynar/Hylar resin system) Matte Black

Fluoroceram® (Kynar/Hylar resin system) Musket Grey
Fluoroceram® (Kynar/Hylar resin system) Pacific Blue
Fluoroceram® (Kynar/Hylar resin system) Red Clay
Fluoroceram® (Kynar/Hylar resin system) Roman Bronze
Fluoroceram® (Kynar/Hylar resin system) Sage
Fluoroceram® (Kynar/Hylar resin system) Seaport
Fluoroceram® (Kynar/Hylar resin system) Sierra Tan
Fluoroceram® (Kynar/Hylar resin system) Silver
Fluoroceram® (Kynar/Hylar resin system) Slate Blue
Fluoroceram® (Kynar/Hylar resin system) Slate Grey
Fluoroceram® (Kynar/Hylar resin system) Snowdrift White
Fluoroceram® (Kynar/Hylar resin system) Stone White
Fluoroceram® (Kynar/Hylar resin system) Teal Green
Fluoroceram® (Kynar/Hylar resin system) Terra Cotta

Ryerson metal roofing panels, produced from the aforementioned colors and paint systems, are Eligible Building Envelope Components that qualify for the credit allowance. To be eligible, the metal roofing must be installed on a dwelling unit located in the United States and, at the time of installation, the dwelling unit must be owned and used by the taxpayer as the taxpayer's principal residence. The original use of this roofing component commences with the taxpayer. While we have taken great effort to portray this tax incentive correctly, we cannot provide tax advice and suggest that you contact a tax professional with any questions specific to your situation.

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.

Sincerely,

Scott Ayre
Product Marketing Manager – Building Products
Ryerson

