



Manufacturer's Certification Statement Inflation Reduction Act of 2022 Tax Credit Certification

The purpose of this Manufacturer's Certification Statement is to state that Fantastic Frame window inserts as manufactured by Second Skin Audio may qualify as "Eligible Building Envelope Components". Under U.S. Code Title 26 Section 25C, as amended by the Inflation Reduction Act of 2022 (IRA), "Eligible Building Envelope Components" that make "qualified energy efficiency improvements" may be eligible for a tax credit.

Certain requirements exist in order to qualify for the tax credit. The qualified energy efficient improvements using building envelope components must be purchased and installed from January 1, 2023 through December 31, 2032. The purchase must be made by a taxpayer for a "qualified energy property" described as a dwelling unit located in the United States, owned and used as the principal residence by the taxpayer. The original use of such component commences with the taxpayer, and such component reasonably can be expected to remain in use for at least 5 years.

Second Skin Audio hereby certifies that its window inserts are Eligible Building Envelope Components that may qualify for a Federal Tax Credit allowed under Section 25C of IRS Notice 2022-48, credit for nonbusiness energy property.

A handwritten signature in black ink, appearing to read 'Sturgeon Christie'.

Sturgeon Christie, CEO
Second Skin Audio

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