



January 1, 2010

Letter of Certification

30% Residential Tax Credit

Section 25D of the Internal Revenue Code provides a 30% tax credit to individuals for "qualified solar electric property expenditures" made by the taxpayer during taxable years beginning after December 31, 2008. Qualified solar electric property expenditures are expenditures for a property which uses solar energy to generate electricity for use in the taxpayer's residence. Taxpayers are permitted to rely on a manufacturer's certification in determining whether the property is eligible for the credit. Taxpayers are not required to attach the certification statement to the tax return on which the credit is claimed, but should keep a copy for his or her records.

Below is the certification by Gatekeeper Ltd. that the products listed are eligible for the Residential Energy Efficient Property Tax Credit. We cannot provide tax advice and you should consult your tax consultant about any changes in the law, your individual circumstances, and how to claim the credit.

**MANUFACTURER'S CERTIFICATION FOR RESIDENTIAL ENERGY EFFICIENT PROPERTY UNDER
INTERNAL REVENUE CODE SECTION 25D**

Gatekeeper LTD, at the address below, certifies that the make and model numbered products identified below qualify as Solar Electric Property for purposes of claiming the tax credit for Residential Energy Efficient Property under Section 25D of the Internal Revenue Code.

Name and Address of Manufacturer:

Gatekeeper Ltd
PO Box 752
Lacey's Spring, AL 35754

Identification of Property:

Solar Electric Property

Make and Model Number(s) of Qualified Property

Gatekeeper Ltd SKC-600DC Sliding Gate Opener Solar Kit
Gatekeeper Ltd YG-5602 Sliding Gate Opener Solar Kit

Sincerely,

Gatekeeper Ltd.