



30% RESIDENTIAL ENERGY EFFICIENT PROPERTY FEDERAL 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 Gates That Open, LLC (formerly GTO, Inc.) 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

Gates That Open, LLC, 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:

Gates That Open, LLC
3121 Hartsfield Road
Tallahassee, FL 32303

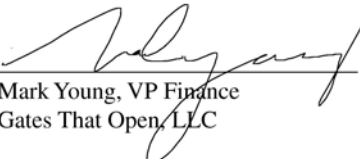
Identification of Property:

Solar Electric Property

Make and Model Number(s) of Qualified Property

GTO Mighty Mule FM200 Single Solar Gate Opener System – Kit for Single Gates
GTO Mighty Mule FM350 Single Solar Gate Opener System – Kit for Single Gates
GTO Mighty Mule FM352 Dual Solar Gate Opener System – Kit for Dual Gates
GTO Mighty Mule FM500 Single Solar Gate Opener System – Kit for Single Gates
GTO Mighty Mule FM502 Dual Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SW2000XL Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SW2002XL Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SW3000XL Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SW3200XL Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SW4000XL Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SW4200XL Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SW3000XL-LCB Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SW3200XL-LCB Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SW4000XL-LCB Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SW4200XL-LCB Solar Gate Opener System – Kit for Dual Gates
GTO Access Systems GTO/PRO-PRO-SL2000B Solar Gate Opener System – Kit for Single Gates
GTO Access Systems GTO/PRO-PRO-SL2200B Solar Gate Opener System – Kit for Dual Gates

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.


Mark Young, VP Finance
Gates That Open, LLC