



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 property which uses solar energy to generate electricity for use in the taxpayer's residence. Taxpayer's are permitted to rely on a manufacturer's certification in determining whether property is eligible for the credit. Taxpayer's are not required to attach the certification statement to its tax return on which the credit is claimed, but should keep a copy for its records.

Below is the Certification by GTO ACCESS SYSTEMS, LLC, 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. (Note that a taxpayer claiming the credit is responsible for determining whether the expenditure appropriately relates to its use in the taxpayer's residence and cannot rely on the manufacturer's certification for that purpose.)

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

GTO ACCESS SYSTEMS, 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:
GTO ACCESS SYSTEMS, LLC
3121 Hartsfield Road
Tallahassee, FL 32312

Identification of Property:
Solar Electric Property
Make and Model Number(s) of Qualified Property

GTO® Mighty Mule Solar Gate Operator System Kits:

FM200, FM350, MM362-D, FM402. FM500, FM502, MM600ET-PRO, MM-LPS13

GTO® Rodeo Gear Solar Gate Operator System Kits:

Rodeo Gear Medium Duty Dual

GTO® Farm Gear Solar Gate Operator System Kits:

Maverick, Marshal, Wrangler, Foreman, Baron, Boss, Ranch Hand

GTO® E-Z Gate Solar Gate Operator System Kits:

E-Z Gate Singe, E-Z Gate Dual

GTO® Access Systems Solar Gate Operator System Kits:

SW2000XLS, SW2002XLS, SW3000XLS, SW3200XLS, SW4000XLS, SW4200XLS, SL2000B, SL2200B, GPX-SL25, Silver Series Medium-Duty Single, Silver Series Heavy-Duty Single and Dual

Mark Young VP Finance
Gates Access Systems, LLC