

Southwest Windpower

Renewable Energy Made Simple

Official Manufacturer's Certificate of Qualified Energy Property

American Recovery and Reinvestment Act of 2009 Tax Credit

The following products qualify as "qualified energy property" in **§ 25D** and **§ 48** of the **Internal Revenue Code** under "Renewable Energy" section:

- Skystream 3.7
- Air X
- Air Breeze
- Whisper 100
- Whisper 200
- Whisper 500

The purchasers of these products should consult their tax advisor to determine whether they qualify for any potential income tax credits.

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.



Frank Greco
CEO – Southwest Windpower, Inc.

Issued September 30, 2009