



March 1, 2009

Subject: The American Recovery & Reinvestment Act of 2009

To Whom It May Concern:

On February 17, 2009, The United States government signed into law the American Recovery and Reinvestment Act of 2009 (ARRA). In this act, a specific section deals with the procurement of goods and services. Section 1605, "Buy American" forbids the use of ARRA money from any construction, alteration, maintenance or repair of a public facility unless the iron, steel and manufactured goods are produced in the United States.

LEVEL ONE

Manufactured (substantially Transformed) in Free Trade Agreement Countries

LEVEL TWO

Manufactured (Substantially Transformed) in the United States

LEVEL THREE

Made in the US (more than 50% of the cost of components is US)

PEMCO LIGHTING PRODUCTS INC. proudly meets and exceeds Level Three requirements for even the most stringent of federal Acquisition Regulations (FAR) re "BUY AMERICAN" requirements.

I hereby certify our compliance with ARRA-2009 "BUY AMERICAN" Legislation.

John Bowers

President

Pemco Lighting Products Inc.