

**Statement of Compliance with the Buy American Provision of
 American Recovery and Reinvestment Act (ARRA)**

Manufacturers must show products purchased using funds provided by **the American Recovery and Reinvestment Act** meet **Section 1605 (Buy American provisions)** which provides provisions for purchase of manufactured goods produced in the United States.

Date:	June 30,2010
Manufacturer:	NEPTUN LIGHT, INC
Manufacturing Location:	960-962 NORTH SHORE DRIVE
Product Description:	INDUCTION LIGHTING PRODUCTS
Manufacturer Catalog Number:	VARIOUS

Substantial Transformation Analysis

Substantial transformation of components into manufactured goods must occur in the United States.

Guiding Criteria	YES	NO
1. Were all of the components of the manufactured good manufactured in the U.S., and were all of the components assembled into the final production in the U.S.? (If the answer is yes, then it is clearly manufactured in the U.S., and the inquiry is complete.)		NO
2. Was there a change in character for use of the good or the components in the U.S.? (These questions are asked about the finished good as a whole, not about each individual component.) If the answer is yes to any of 2a, 2b, or 2c, then the answer to question 2 is YES.	YES	
a. Was there a change in the physical and/or chemical properties or characteristics designed to alter the functionality of the good?	YES	
b. Did the manufacturing or processing operation result in a change of a product(s) with one use into a product with a different use?		
c. Did the manufacturing or processing operation result in the narrowing of the range of possible uses of a multi-use product?		
3. Was/were the process(es) performed in the U.S. (including but not limited to assembly) complex and meaningful? (If the answer is yes to at least two of 3a, 3b, 3c, 3d, or 3e, then the answer to question 3 is yes.)	YES	
a. Did the process(es) take a substantial amount of time?	YES	
b. Was/were the process(es) costly?		
c. Did the process(es) require a number of different operations?	YES	
d. Did the processes require particular high level skills?		
e. Was substantial value added in the process(es)?	YES	