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Federal Tax Credits for Energy Efficiency Extended to Window Film

LLumar®, Vista®, and Gila® Brands of Solar Control Window Film Qualify

ST. LOUIS – February 7, 2007 – As warmer winter weather has some experts forecasting 2007 to be the warmest year on record, concern over climate change and energy costs are driving consumers to make energy-efficient choices. To encourage these choices, the tax credit established by the Energy Policy Act of 2005 has been expanded to include solar control window film. CPFilms, a business unit of Solutia Inc. (OTC Bulletin Board: SOLUQ) and the world's largest manufacturer of window film, announced its LLumar®, Vista®, and Gila® solar control window films now qualify.

“Homeowners may not be aware they can earn up to \$500 by having solar control window film or other energy-saving products installed, and we want to make it easy for them to take advantage of this credit,” said Kent Davies, president of CPFilms and senior vice president of Solutia Inc. “Consumers typically install residential window film to reduce energy costs and glare, as well as protect their families and furnishings from damaging UV rays. Now they have the added benefit of this new tax credit.”

Under section 25C of the Internal Revenue Code (I.R.C.), homeowners can receive a 10 percent credit on the costs of “qualified energy efficiency improvements,” including solar control window film on windows, doors, and skylights. This tax credit applies to improvements made to a primary residence from Jan. 1, 2006 through Dec. 31, 2007. Tax credits are available for many types of home improvements, and are listed on www.energystar.gov.

How to Receive the Tax Credit

Consumers who purchased most types of LLumar, Vista, and Gila solar control window film brands from professional distributors or dealers for residential use from Jan. 1, 2006 to Dec. 31, 2006 are eligible for the 2006 tax credit. In addition, those purchasing qualifying solar control window films in 2007 will be eligible for the 2007 tax credit. A maximum lifetime credit of \$500 for window film materials applies to each taxpayer.

Unlike a tax *deduction*, which reduces the amount of income subject to tax, a tax *credit* directly reduces the amount of income tax you have to pay. To receive the tax credit, consumers are required to submit IRS Form 5695 with their 2006 Income Tax Return. Copies of the dealer invoice and the manufacturer's certification statement should be saved. For additional information about tax credit eligibility, consumers can contact their nearest dealer, or refer to www.windowfilmtaxcredit.com.

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Two Ways to Save Money

For consumers concerned with high energy costs, there are now two financial incentives to invest in energy-efficient improvements – lower monthly energy bills and a federal tax credit. Solar control window film reduces heat gain by 80 percent, providing significant residential energy cost savings.

According to Lisa Winkler, director of product development and technology for CPFilms, “Cooling costs related to the heat gained through windows can make up about 40 percent of a home’s summer utility bill. Window film reflects the heat, which helps lower energy consumption. In fact, a 2006 study demonstrated that our Gila Heat Control Platinum window film can save U.S. households an average of \$99 on summer cooling costs.”

LLumar or Vista solar control window films must be professionally installed by a trained distributor or dealer. CPFilms has the largest network of professional dealers available to answer questions or provide assistance. In addition, CPFilms manufactures the Gila do-it-yourself line of solar control window films, which can be found at most major home improvement retailers.

CPFilms is the manufacturer of the LLumar, Vista, Formula One, and Gila brands of window films for both the professional and do-it-yourself markets, as well as Halcyon Shades. In addition to solar control and security applications for windows and doors for homes, offices, and automobiles, CPFilms manufactures films and laminates for a variety of original equipment manufacturer (OEM) applications.

Solutia Inc. (www.Solutia.com) is a world leader in performance films for laminated safety glass and after-market applications; specialties such as water treatment chemicals, heat transfer fluids, and aviation hydraulic fluids; and an integrated family of nylon products including high-performance polymers and fibers.

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CPFilms is a business unit of Solutia Inc. (OTCBB: SOLUQ), a high-performance specialty materials company based in St. Louis, Mo. As the world leader in aftermarket window film, CPFilms manufactures and processes more than 100 types of professional automotive, building, safety/security, and decorative film. CPFilms products are designed to meet international standards, come with a factory-backed warranty, and are professionally installed. Through our global network of factory trained and authorized dealers, each vehicle or facility, regardless of location, receives the same high-quality film and same expert installation services.

Forward Looking Statements

This press release may contain forward-looking statements, which can be identified by the use of words such as “believes,” “expects,” “may,” “will,” “intends,” “plans,” “estimates” or “anticipates,” or other comparable terminology, or by discussions of strategy, plans or intentions. These statements are based on management’s current expectations and assumptions about the industries in which Solutia operates. Forward-looking statements are not guarantees of future performance and are subject to significant risks and uncertainties that may cause actual results or achievements to be materially different from the future results or achievements expressed or implied by the forward-looking statements. These risks and uncertainties include, but are not limited to, those described in Solutia’s most recent Annual Report on Form 10-K, under “Cautionary Statement About Forward-Looking Statements,” Solutia’s quarterly reports on Form 10-Q, and in filings with the U.S. Bankruptcy Court in connection with the Chapter 11 case of Solutia Inc. and 14 of its U.S. subsidiaries. These reports and filings can be accessed through the “Reorganization” and “Investors” sections of Solutia’s website at www.solutia.com. Solutia disclaims any intent or obligation to update or revise any forward-looking statements in response to new information, unforeseen events, changed circumstances or any other occurrence.