



Manufacturer's Certification Statement

For products purchased after June 1, 2009

This Manufacturer's Certification Statement can be relied upon by taxpayers for verification that certain Windsor Windows & Doors products are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009. By the guidelines set forth by the IRS, Windsor Windows & Doors certifies that the products illustrated in the table on Page 2 are eligible "Exterior Windows" and "Exterior Doors" as defined in the American Recovery and Reinvestment Act of 2009.

The IRS requires that the manufacturer be identified. Windsor Windows & Doors, a division of Woodgrain Millwork Inc., is headquartered at the following address: Windsor Windows & Doors, 900 South 19th Street, West Des Moines, IA 50265

All exterior windows & doors that meet the following criteria are eligible to receive a tax credit:

- Product must be "placed in service" from January 1, 2009 through December 31, 2010. See Footnote 1 below.
- To qualify for the tax credit, windows, doors, and skylights placed in service after February 17, 2009 must have a U-factor and Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30. See Footnote 2 below.
- Product must be for taxpayers principal residence.
- Maximum amount is \$1,500 [total] in 2009 & 2010 for most home improvements (geothermal heat pumps, solar water heaters, solar panels, fuel cells, and windmills are not subject to this cap, and are in effect through 2016). See Footnote 3 below.
- Product must have a Manufacturer Certification Statement to qualify.
- Save your receipts and this Manufacturer Certification Statement as proper documentation for the IRS.
- Improvements made in 2009 will be claimed on your 2009 taxes (filed by April 15, 2010) — use IRS Tax Form 5695 (2009 version) — it will be available late 2009 or early 2010
- If you are building a new home, you can qualify for the tax credit for geothermal heat pumps, photovoltaics, solar water heaters, small wind systems and fuel cells. New construction does not qualify for the tax credits for windows, doors, insulation, roofs, HVAC, or non-solar water heaters.

¹ Tax credits for windows, doors, insulation, HVAC, and non-solar water heaters that were available in 2006 & 2007, are NOT available for products installed in 2008, but they are again eligible for products installed in 2009 and 2010.

² For products purchased between January 1, 2009 and February 16, 2009, the terms of the tax credit are less clear. The Internal Revenue Service will likely clarify these terms in guidance documents, which are expected to be released later this year. Please contact the Internal Revenue Service or your tax professional for further details.

³ Installation costs are NOT covered by the tax credit for Windows, Doors, Insulation or Roofs.

The preceding guidance is not intended as legal advice, and you should consult a tax professional with specific questions and visit the EnergyStar website at www.energystar.gov for further information. Windsor Windows & Doors assumes no liability regarding the ability of the homeowner to obtain tax credit.

The table on page two of this document lists Windsor products that qualify for the tax credit. Other glazing options from Windsor Windows & Doors may qualify. Please contact your nearest Windsor Inside Sales Representative for details or any other questions about this document:

West & Midwest Customers	West Des Moines, IA Plant	515-223-6660
Eastern Customers	Monroe, NC Plant	704-283-7459

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.

John Smit, President, Windsor Windows & Doors

American Recovery and Reinvestment Act of 2009

Windsor Tax Credit Eligible Products^{1,2}

Series	Product Type	Dual LoE Argon Filled	LoE ³ -366 Argon Filled	LoE ² -272 Argon Filled	Dual LoE Air Filled	LoE ³ -366 Air Filled	LoE ² -272 Air Filled
Pinnacle Clad	Awning	✓			✓		
	Casement	✓			✓		
	Casement Pict	✓	✓		✓		
	Double Hung	✓			✓		
	Double Hung Pict	✓			✓		
	Glide-By	✓					
	Direct Set	✓	✓		✓		
	Radius	✓	✓		✓		
	Narrow Sliding Patio Door	✓	✓		✓		
	French Sliding Patio Door	✓			✓		
	Inswing Patio Door	✓			✓		
Pinnacle Prime	Awning		✓	✓		✓	✓
	Casement		✓	✓			
	Casement Pict		✓				
	Double Hung		✓	✓			
	Double Hung Pict		✓				
	Glide-By	Not Available	✓	✓	Not Available		
	Direct Set		✓				
	DH In-sash Direct Set		✓				
	SW In-sash Direct Set		✓	✓			
	Radius		✓				
	French Sliding Patio Door		✓				
Legend CPVC	Awning		✓	✓		✓	✓
	Casement		✓	✓		✓	✓
	Casement Pict		✓			✓	
	Direct Set		✓			✓	
	Double Hung	Not Available	✓	✓	Not Available		
	Double Hung Pict		✓			✓	
	In-sash Direct Set		✓	✓			
	Radius		✓			✓	
Legend HBR	Awning	✓			✓		
	Casement	✓			✓		
	Casement Pict	✓	✓		✓		
	Double Hung	✓			✓		
	Double Hung Pict	✓			✓		
	French Sliding Patio Door	✓			✓		
	Inswing Patio Door	✓			✓		

Win-Pac³	Clad	✓			✓		
	Primed	Not Available	✓	✓	Not Available		
	CPVC		✓	✓			
Next Dimension Signature	Awning	Not Available	✓	✓	Not Available	✓	✓
	Casement		✓	✓		✓	✓
	Casement Pict		✓				
	Direct Set		✓				
	Double Hung		✓				
	Single Hung		✓				
	Single Hung Pict		✓				
	Slider		✓				
	Sliding Patio		✓				
	Sliding Patio Fixed		✓				
Sliding Patio Transom	✓						
Next Dimension PRO	Single Hung ⁴	Not Available	✓		Not Available		
	Slider ⁴		✓				
	Direct Set ⁴		✓				
	Sliding Patio		✓				
	Sliding Patio Fixed		✓				
	Sliding Patio Transom		✓				

¹ Eligibility based on tax credit requirements of U-Value ? 0.30 and Solar Heat Gain Coefficient (SHGC) ? 0.30

² Units come Argon Filled as standard; units ordered with optional High Altitude option will be Air Filled.

³ Valid only when installed in a typical wood frame application

⁴ With or without integral J-Channel Brickmould Frame option