



We protect your home

14350 West Eight Mile Road, Oak Park, MI 48237 (248) 967-8822

MANUFACTURER'S CERTIFICATION STATEMENT

Section 25C of the Internal Revenue Code (the "IRC") permits taxpayers to claim a limited tax credit with respect to amounts paid or incurred to purchase "Eligible Building Envelope Components" as that term is defined in IRC §25C.

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this Statement that certain WeatherGard windows and patio doors are Eligible Building Envelope Components.

The taxpayer is not required to attach this Statement to their tax return. However, the taxpayer should retain this Statement for their records.

The manufacturer of WeatherGard windows and patio doors is:

WeatherGard Window Company, Inc.
14350 West 8 Mile Road
Oak Park, MI 48237
www.weathergardwindows.com

The 2009 Act modifies the tax credit for certain energy efficient components that are purchased and installed from January 1, 2009 through December 31, 2010. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows and doors may qualify for the tax credit if they achieve both a U-Factor of 0.30 or lower and a Solar Heat Gain Coefficient ("SHGC") of 0.30 or lower. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the components must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the American Recovery and Reinvestment Act of 2009 (the "2009 Act"), as well as IRS Notice 2009-53, WeatherGard has determined, based on ratings certified by the National Fenestration Rating Council (NFRC), that the following WeatherGard products with the specified glass types noted have both (i) a U-Factor of rating of 0.30 or lower and (ii) a SHGC value of 0.30 or lower. As a result, we have concluded that each of these products is an "Eligible Building Envelope Component" that may qualify for the credit allowed under Section 25C:

WeatherGard's Series 700 GardTech™ Windows

Window Style	Glazing Options	U-Value	SHGC
Double Hung	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.28	0.28
Double Hung	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.28	0.25
Horizontal Slider	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.29	0.27
Horizontal Slider	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.29	0.24
Casement	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.29	0.26
Casement	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.29	0.23

Window Style	Glazing Options	U-Value	SHGC
Awning	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.29	0.26
Awning	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.29	0.23
Casement Picture (fixed)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") or 3/16" Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.26	0.30
Casement Picture (fixed)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") or 3/16" Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.26	0.27
Picture (low profile)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 55/27 – Surface 2) ▪ No grids 	0.26	0.24
Picture (low profile)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") Glass ▪ Titanium Low E Glass (RLE 55/27 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.26	0.22

Window Style	Glazing Options	U-Value	SHGC
Picture (low profile)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ 3/16" Strength Glass ▪ Titanium Low E Glass (RLE 55/27 – Surface 2) ▪ No grids 	0.26	0.24
Picture (low profile)	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ 3/16" Strength Glass ▪ Titanium Low E Glass (RLE 55/27 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.25	0.22
Sliding Patio Door	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") or 3/16" Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ No grids 	0.28	0.30
Sliding Patio Door	<ul style="list-style-type: none"> ▪ 7/8" Insulated Glass Unit ▪ Super Spacer® ▪ Argon Gas Fill ▪ Double Strength (1/8") or 3/16" Glass ▪ Titanium Low E Glass (RLE 71/38 – Surface 2) ▪ 0.188" x 0.625" flat grid or 0.217" x 0.709" contour grid 	0.28	0.26


DISCLAIMER:

WeatherGard Window Company, Inc. is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of WeatherGard windows and doors should consult a tax professional.

There may be additional requirements and limitations on claiming tax credits pursuant to Section 25C of the Internal Revenue Code, as amended by the 2009 Act, that are not contained in this Statement. This Statement only certifies that certain WeatherGard windows and doors qualify for tax credits as Eligible Building Envelop Components. This Statement does not certify the amount of tax credits that a taxpayer may receive or that individual taxpayers meet all requirements necessary to obtain such tax credits. WeatherGard Window Company, Inc. is not responsible or liable for the taxpayer's ability to receive tax credits.

This data is accurate as of January 3, 2010. Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time. This Statement may be updated periodically to reflect changes to product ratings.

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 and correct and complete.

A handwritten signature in blue ink, appearing to read 'AMB', is centered within a light gray rectangular box. The signature is fluid and cursive.

Albert Benezra
President
WeatherGard Window Company, Inc.