



Manufacturer's Certification Statement
Related to

Exterior Windows and Doors that are Eligible Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the American Recovery and Reinvestment Act of 2009

United Window & Door Manufacturing Co. Inc.
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This manufacturer's Certification Statement ("Statement"), dated June 1, 2009, identifies exterior windows and exterior doors manufactured by United Window & Door Manufacturing Co. Inc. ("United Window") that may qualify as "Eligible Building Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the American Recovery and Reinvestment Act of 2009 (the "2009 Act").

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, doors and skylights 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 component must be expected to remain in use for at least five years.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2006-26¹, United Window has determined, based on ratings certified by the National Fenestration Rating Council (NFRC)², that the following United Window products with the specified glass types noted have both (i) a U-Factor rating of 0.30 or lower and (ii) a SHGC value of 0.30 or lower³. As a result, we have concluded that each of these products is an "Eligible Building Component" that may qualify for the credit allowed under Section 25C in all climate zones of the United States. Products with special glass options and custom sizes larger than those listed do not qualify at this time.

Under penalties of perjury, I declare that I have examined this Statement, and to the best of my knowledge and belief, the facts are true, correct and complete.

Nick Derrico
Executive Vice President
United Window & Door Manufacturing Co. Inc.

¹ As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 2009 Act. The information contained in this Statement is based on IRS Notice 2006-26 and the language of the 2009 Act as we understand it as of the date noted above. United Window may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. United Window does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. United Window bears no responsibility for validating the tax credit. United Window expressly disclaims any responsibility for determining whether a particular product purchase or application qualifies for the tax credit.

² NFRC ratings are based on modeling by a third party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

³ This data is accurate as of June 1, 2009. Due to ongoing changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time. This Statement may also be updated periodically to reflect changes in product ratings.



United's Window and Door products by Series, Model, and Required Options, that are Eligible Building Envelope Components under Section 25C of the Internal Revenue Code as amended by the American Recovery and Reinvestment Act of 2009

<u>Window Series & Model</u>	<u>Glass Options Package</u>	<u>U-Value</u>	<u>SHGC</u>
700 Series Casement	Low-E / Argon	0.29	0.28
700 Series Awning	Low-E / Argon	0.28	0.28
800 Series Double Hung	Low-E / Argon	0.30	0.30
800 Series Slider	Low-E / Argon	0.30	0.29
700 - 800 Series Picture Window	Low-E / Argon / Grids	0.27	0.29
700 - 800 Series Dead Lite	Double Low-E / Argon / Grids	0.27	0.30
700 - 800 Series Picture Window	Double Low-E / Argon	0.27	0.30
700 - 800 Series Dead Lite	Sun Clean Double Low-E / Argon	0.27	0.29
700 - 800 Series Picture Window	Sun Clean / Low-E / Argon	0.27	0.28
4800 Series Double Hung	Low-E / Argon / Grids	0.30	0.28
4800 Series Double Hung	Double Low-E / Argon	0.30	0.29
4900 Series Double Hung	Double Low-E / Argon	0.30	0.30
4900 Series Slider	Double Low-E / Argon	0.30	0.30
4900 - 4800 Series Picture Window	Double Low-E / Argon / Grids	0.28	0.30
4900 - 4800 Series Dead Lite	Double Low-E / Argon / Grids	0.28	0.30
5500 Series Double Hung	Low-E / Argon / Grids	0.30	0.29
5500 Series Double Hung	Double Low-E / Argon	0.29	0.30
5500 Series Slider	Low-E / Argon / Grids	0.29	0.29
5500 Series Slider	Double Low-E / Argon	0.29	0.30
5500 Series Picture Window	Low-E / Argon / Grids	0.29	0.30
5500 Series Picture Window	DSG / Double Low-E / Argon	0.28	0.30
<u>Door Series & Model</u>	<u>Glass Options Package</u>	<u>U-Value</u>	<u>SHGC</u>
3131 Series Patio Door	Low-E / Argon / Grids	0.30	0.28
3131 Series Patio Door	Double Low-E / Argon	0.30	0.30
3131 Series Patio Door	Sun Clean / Low-E / Argon	0.30	0.28

The window and glass option packages listed above are the minimum required to qualify for the Federal Energy Tax credit. Adding options of Double Strength Glass (DSG), Sun Clean Glass, Double Low-E, Grids, and/or Foam Filled Frames will further enhance the window's performance.