

March 17, 2009
Manufacturer's Certification Statement

Manufacturer: Glass Rite
808 Gibson SE
Albuquerque, NM 87102

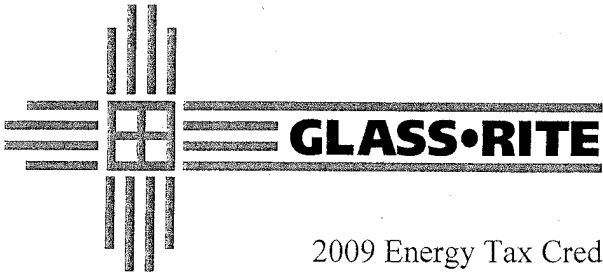
As required by IRS regulations for the energy tax credit for "Energy Efficient Improvements to Existing Homes" as stated in the 2009 American Recovery and Reinvestment Act Energy Tax credit, Glass Rite vinyl windows are certified by the National Fenestration Rating Council (NFRC)

Glass Rite vinyl windows that are eligible as a qualified energy efficiency improvement are as follows:

Glass Rite Horizontal Slider:	U-Value	SHGC
With Solarban 70 XL glass and argon gas	.30	.21
With Solarban 60 glass and argon	.30	.30
Glass Rite Single Hung		
With Solarban 70 XL glass and argon gas	.30	.21
With Solarban 60 glass and argon gas	.30	.30
Glass Rite Double Hung		
With Solarban 70 XL glass and argon gas	.29	.21
With Solarban 60 glass and argon gas	.29	.29
Glass Rite Fixed Window		
With Solarban 70 XL glass and argon gas	.26	.24

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.

Steve Hoberg
President



2009 Energy Tax Credit for Energy Efficient Windows and Doors

The requirements for this tax credit are very stringent. Each window and patio door must have both a U-value and a SHGC (solar heat gain coefficient) $\leq .30$

Most manufacturers have used the Energy Star criteria as an efficiency goal but the Energy Star only requires a U-value of .40 with a SHGC of .55. for the Albuquerque climate zone. As a result, many window manufacturers do not have products that meet the criteria for the new tax credit.

Most accounting professionals expect strict enforcement of the criteria for the tax credit. As a result we suggest you make sure that each window and door that you purchase has a NFRC label on it that confirms that the U-value and the SHGC are both .30 or lower. The label will have the manufacturers name and a description of the product. **Keep this label along with the invoice with the cost of the product and the Manufacturers Certification Statement. You will need this information to substantiate the tax credit deduction.**

SUMMARY OF TAX CREDITS FOR HOMEOWNERS

Product Category	Product Type	Tax Credit Specification	Tax Credit	Notes
Windows & Doors	Exterior Windows and Skylights	U factor ≤ 0.30 SHGC ≤ 0.30	30% of cost, up to \$1,500	Not all ENERGY STAR labeled windows and skylights qualify for tax credit.* *Most Glass-Rite Vinyl windows qualify for this tax credit
	Storm Windows	Meets IECC in combination with the exterior window over which it is installed, for the applicable climate zone	30% of cost, up to \$1,500	<u>Manufacturer Certification Statement</u> will list classes of exterior window (single pane, clear glass, double pane, low-E coating, etc.) that a product may be combined with to be eligible in specific climate zones.
	Exterior Doors	U factor ≤ 0.30 SHGC ≤ 0.30	30% of cost, up to \$1,500	Not all ENERGY STAR doors will qualify.
	Storm Doors	In combination with a wood door assigned a default U-factor by the IECC, and does not exceed the default U-factor requirement assigned to such combination by the IECC	30% of cost, up to \$1,500	