



Manufacturer's Certification Statement

For products purchased January 1, 2009 – June 1, 2009

Windsor Windows & Doors

A Division of Woodgrain Millwork, Inc.

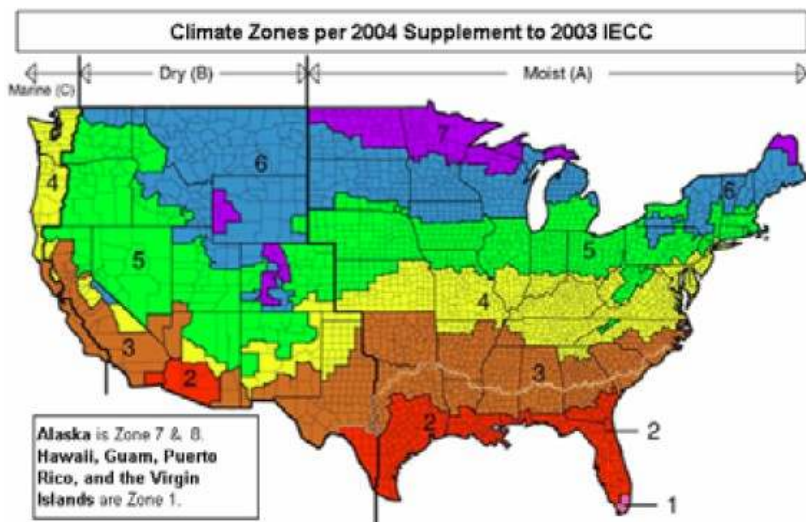
This Manufacturer's Certification Statement can be relied upon by taxpayers for verification that certain Windsor windows and doors are eligible for the tax credits identified in the Energy Policy Act of 2005. By the guidelines set forth by the IRS, Windsor certifies that the products illustrated in the table on Page 2 are "Eligible Building Envelope Components" that qualify for tax allowance under Section 25C of the Internal Revenue Code.

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 windows or doors that are installed in the taxpayer's primary residence and are qualified in the appropriate climate zone, established by the International Energy Conservation Code (IECC) 2004 Supplement, are eligible to receive a tax credit.

Windsor manufactures exterior window and door products that meet or exceed the requirements of the IECC 2004 Supplement when purchased with LoE-272 or LoE-366 coated dual paned insulated glass (IG). These products are listed on Page 2 of this document.



Climate Zone	Window & Door U-Factor	Skylight U-factor	Glazed Fenestration SHGC (Windows, Doors, & Skylights)
1	1.20	0.75	0.40
2	0.75	0.75	0.40
3	0.65	0.65	0.40
4	0.40	0.60	NR
Marine 4	0.35	0.60	NR
5			
6			
7			
8			

U-factor and SHGC are maximums.
 SHGC = Solar Heat Gain Coefficient
 NR = no requirement
 Fenestration includes windows, doors (with or without glazing), and skylights.
 Marine 4 is coastal NW California, coastal Oregon, and coastal Washington.

All exterior window and door products come as Argon Fill standard. Optional High Altitude glass is Air Filled. Please contact Windsor Windows & Doors for products purchased with other insulated glass options.

IECC Qualified Climate Zones

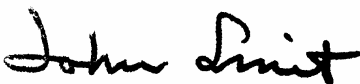
Series	Product	Glass Option	IECC Qualified Climate Zones				
			All 50 States Climate Zones 1 - 8		Southern U. S. Climate Zones 1 - 4 Except Marine 4		
			Argon Fill	Air Fill	Argon Fill	Air Fill	
Pinnacle Series	Casement/Awning/Fixed	LoE-272 or LoE-366	✓	LoE 366 Only	✓	✓	
	Double Hung/Glide-By/Fixed		✓	Fixed Only	✓	✓	
	Direct Set		✓	✓	✓	✓	
	Radius		✓	✓	✓	✓	
	Inswing Patio Door/Inswing Fixed		✓	Operating Only	✓	✓	
	Outswing Patio Door/Outswing Fixed		✓	LoE 366 Only	✓	✓	
	Sliding Patio Door/Fixed		✓	✓	✓	✓	
	French Sliding Patio Door/Fixed		✓	✓	✓	✓	
	Swinging Patio Door Transom		✓	✓	✓	✓	
	Win Pac		✓	✓	✓	✓	
Legend Series	CPVC	LoE-272 or LoE-366	✓	✓	✓	✓	
			Double Hung//Fixed	✓	✓	✓	✓
			Direct Set	✓	✓	✓	✓
			Radius	✓	✓	✓	✓
			Win Pac	✓	✓	✓	✓
	HBR		Casement/Awning/Fixed	✓	✓	✓	✓
			Double Hung//Fixed	✓	✓	✓	✓
			Inswing Patio Door/Inswing Fixed	✓	✓	✓	✓
			French Sliding Patio Door/Fixed	✓	✓	✓	✓
			Swinging Patio Door Transom	✓	✓	✓	✓
Next Dimension	Signature Series	LoE-272 or LoE-366	✓	✓	✓	✓	
			Double Hung/Single Hung/Slider/Fixed	✓	✓	✓	✓
			Direct Set/Radius	✓	✓	✓	✓
			Patio Door	✓	✓	✓	✓
			Patio Door Fixed	✓	✓	✓	✓
	Pro Series		Patio Door Transom	✓	✓	✓	✓
			Single Hung/Slider/Fixed	✓	✓	✓	✓
			Direct Set/Radius	✓	✓	✓	✓
			Patio Door	✓	✓	✓	✓
			Patio Door Fixed	✓	✓	✓	✓
Patio Door Transom	✓	✓	✓	✓			

Per IRS Notice 2006-26, the taxpayer is not required to attach the certification statement to the return on which the credit is claimed but should maintain such books and records as are sufficient to establish the credit claimed.

Windsor Windows and Doors assumes no liability regarding the ability of the homeowner to obtain tax credit. If you have any questions regarding this document, contact your nearest Windsor Inside Sales Representative:

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 complete and accurate.



John Smit
 President
 Windsor Windows & Doors
 April 30, 2009