



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:

- 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.
- 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.
- Must have a Manufacturer Certification Statement to qualify
- For record keeping, save your receipts and this Manufacturer Certification Statement
- 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. But **you will 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.

American Recovery and Reinvestment Act of 2009

Windsor Tax Credit Eligible Products*

Series	Product Type	Glass Option	U-Value	SHGC		
Pinnacle Clad	Casement Pict	LoE ³ -366 Argon Filled	0.30	0.23		
	Direct Set		0.30	0.24		
	Radius		0.28	0.25		
	Narrow Sliding Patio Door		0.30	0.21		
Pinnacle Prime	Awning	LoE ³ -366 Argon Filled	0.27	0.19		
	Casement		0.27	0.20		
	Casement Pict		0.27	0.22		
	Direct Set		0.27	0.23		
	Double Hung		0.30	0.20		
	Double Hung Pict		0.28	0.21		
	Glide-By		0.30	0.20		
	DH In-sash Direct Set		0.29	0.22		
	SW In-sash Direct Set		0.30	0.17		
	Radius		0.27	0.24		
	WinPac		0.29	0.20		
Legend	Awning	LoE ³ -366 Argon Filled	0.27	0.19		
	Casement		0.27	0.20		
	Casement Pict		0.27	0.22		
	Direct Set		0.26	0.24		
	Double Hung		0.29	0.20		
	Double Hung Pict		0.27	0.21		
	In-sash Direct Set		0.26	0.21		
	Radius		0.26	0.24		
	WinPac		0.29	0.20		
	Next Dimension Signature		Awning	LoE ³ -366 Argon Filled	0.27	0.18
Casement		0.27	0.19			
Casement Pict		0.29	0.22			
Direct Set		0.28	0.24			
Double Hung		0.30	0.21			
Single Hung		0.28	0.22			
Single Hung Pict		0.29	0.23			
Slider		0.28	0.22			
Sliding Patio		0.29	0.23			
Sliding Patio Fixed		0.28	0.23			
Sliding Patio Transom		0.28	0.23			
Next Dimension PRO		Direct Set	LoE ³ -366 Argon Filled		0.27	0.24
		Single Hung			0.29	0.22
		Slider			0.30	0.22
	Direct Set ¹	0.27		0.24		
	Single Hung ¹	0.30		0.22		
	Slider ¹	0.30		0.22		
	Sliding Patio	0.29		0.23		
	Sliding Patio Fixed	0.28		0.23		
	Sliding Patio Transom	0.28		0.23		

Series	Product Type	Glass Option	U-Value	SHGC
Pinnacle Prime	Awning	LoE ² -272 Argon Filled	0.27	0.28
	Casement		0.27	0.29
	Double Hung		0.30	0.30
	Glide-By		0.30	0.30
	SW In-sash Direct Set		0.30	0.26
	WinPac		0.30	0.30
Legend	Double Hung	LoE ² -272 Argon Filled	0.29	0.30
	Casement		0.27	0.29
	Awning		0.27	0.28
	WinPac		0.29	0.30
Next Dimension Signature	Casement	LoE ² -272 Argon Filled	0.27	0.27
	Awning		0.27	0.28

Series	Product Type	Glass Option	U-Value	SHGC
Pinnacle Prime	Awning	LoE ³ -366 Air Filled	0.30	0.19
Legend	Double Hung Pict	LoE ³ -366 Air Filled	0.30	0.21
	In-sash Direct Set		0.30	0.21
	Direct Set		0.30	0.24
	Radius		0.30	0.24
	Casement		0.30	0.20
	Awning		0.30	0.19
	Casement Pict		0.30	0.22
Next Dimension Signature	Casement	LoE ³ -366 Air Filled	0.30	0.19
	Awning		0.30	0.18

Series	Product Type	Glass Option	U-Value	SHGC
Pinnacle Prime	Awning	LoE ² -272 Air Filled	0.30	0.28
Legend	Casement	LoE ² -272 Air Filled	0.30	0.29
	Awning		0.30	0.28
Next Dimension Signature	Casement	LoE ² -272 Air Filled	0.30	0.27
	Awning		0.30	0.28

* Units come Argon Filled as standard; units ordered with optional High Altitude Glass will be Air Filled

¹ With integral J-Channel Brickmould Frame option

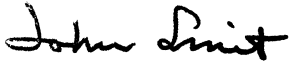
Other glazing options from Windsor Windows & Doors may qualify. Please contact your nearest Windsor Inside Sales Representative for details or any other questions about this document:

West & Midwest Customers
Eastern Customers

West Des Moines, IA Plant
Monroe, NC Plant

515-223-6660
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