



January 1, 2011

## 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. The tax credit was amended by H.R.4853, "The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010" ("2010 Act").

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this Statement that certain Restorations windows and doors are Eligible Building Envelope Components as they meet or exceed the U.S. Department of Energy's 2010 (Version 5.0) ENERGY STAR requirements for windows and exterior doors, depending upon the climate zone in which the product is installed.

Please refer to the following web site for more information on determining which U.S. climate zone applies to where you live [http://www.energystar.gov/index.cfm?fuseaction=windows\\_doors.search\\_climate](http://www.energystar.gov/index.cfm?fuseaction=windows_doors.search_climate)

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

Restorations Windows is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of Restorations windows and doors should consult a tax professional.

There may be additional requirements and limitations on claiming tax credits pursuant to IRC § 25C that are not contained in this Statement. This Statement only certifies that certain Restorations windows and doors qualify for tax credits as Eligible Building Envelope 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. Restorations Windows is not responsible or liable for the taxpayer's ability to receive tax credits.

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.

\* This data is accurate as of January 1, 2011. Due to ongoing product changes, updated test results, or new industry standards or requirements, this data may change over time. Ratings are for sizes specified by NFRC for testing and certification. Ratings may vary depending on use of tempered glass, different grid and decorative glass options, glass for high altitudes, and coastal applications.

A handwritten signature in black ink that reads "Gary Delman". The signature is written in a cursive style.

Gary Delman  
President  
Restorations Windows