



January, 2014

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 section 401 of H.R.8, "The American Taxpayer Relief Act of 2012".

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this Statement that certain Sunrise 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

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

Sunrise Windows, Ltd. is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of Sunrise 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 Sunrise 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. Sunrise Windows, Ltd. 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, 2014. 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, appearing to read 'Joe Guarino'.

Joe Guarino
President & CEO
Sunrise Windows, LTD