

Manufacturer's Certification Statement

May 3, 2011

Under the "Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act" of 2010, a homeowner may be eligible for a tax credit of 10% of the product cost (not including installation) of energy-efficient windows, doors, and skylights that (i) meet Energy Star program requirements, and (ii) are installed in a taxpayer's primary residence by December 31, 2011.

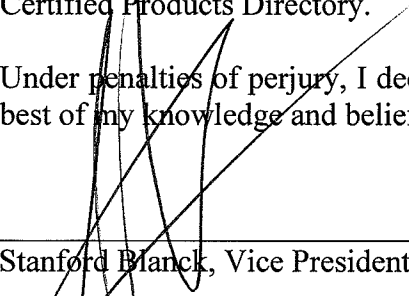
The credit is limited to \$200 for windows and skylights, and \$500 for doors, less any credits allowed for such items in prior tax years ending after 2005. A "lifetime" limit of \$500 applies to total credits for all purchases of "qualified energy efficient improvements" (including, but not limited to, windows, skylights, doors and other eligible "building envelop components") for all tax years 2006 through 2011.

This is to certify that Wallside Windows' Energy Saving Technology (EST) window products meet Energy Star program requirements for Michigan and Ohio and, as such, are eligible building envelope components that may qualify for the credit allowed under Section 25C of the Internal Revenue Code.

Make	Model	Minimum Glass Required
EST	Double Hung	Standard Double or Triple Pane Low E/Argon
EST	Tilt and Slide	Standard Double Pane Low E/Argon
EST	Double Slider	Standard Double or Triple Pane Low E/Argon
EST	Single Hung	Standard Double or Triple Pane Low E/Argon
EST	Picture Window (<40 sq. ft.)	Standard Double or Triple Pane Low E/Argon
EST	Casement	Standard Double Pane Low E/Argon
EST	Awning	Standard Double Pane Low E/Argon
EST	Patio Door	Standard Double Pane Low E/Argon

All Wallside Windows performance and test ratings can be found at www.nfrc.org under the Certified Products Directory.

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.


Stanford Blanck, Vice President

This certification is intended to affirm that Wallside Windows meet Energy Star program requirements. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits. Wallside Windows assumes no liability regarding the homeowner's right to tax credits.

Federal Tax Credit for Energy Efficiency

The “Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act” (H.R.4853) was signed into law by President Obama on December 17, 2010. It allows homeowners to receive an energy tax credit of 10% of the amount paid for an eligible product up to a maximum \$500 lifetime limit (\$200 for windows).

To qualify for the tax credit, windows and patio doors must be Energy Star qualified. All Energy Star products are eligible for a tax credit.

What is a Tax Credit?

A tax credit is an amount you can subtract from the tax you would otherwise owe. Unlike a deduction or exemption, a credit is a dollar-for-dollar reduction of your tax bill. The benefit comes in the form of a direct reduction in the amount of income taxes you might owe by the amount of the credit you receive. You claim the tax credit on your federal income tax form at the end of the year.

What is the Difference Between a Tax Credit and a Tax Deduction?

A tax credit is more beneficial to the taxpayer than an itemized deduction because it reduces taxes on a dollar-for-dollar basis.

How do I Get My Tax Credit?

1. Windows purchased must be Energy Star qualified.
2. The credit is allowed only on the price of the eligible windows and patio doors. The cost of installation cannot be included in the credit. We attribute 20% of the total cost of our windows to installation.
3. The tax credit applies for eligible windows and patio doors installed by December 31, 2011.
4. The tax credit applies only to a customer’s primary residence. Windows and patio doors purchased for investment properties, second homes, etc. are not eligible to receive the tax credit.
5. To substantiate compliance with the conditions for claiming the credit, consumers should keep their receipts, along with either (or, preferably, both) of the Energy Star label on the purchased product and the Manufacturer’s Certification Statement (which may be included in the packing or in a printable form on the manufacturer’s website).
Improvements made in 2011 may be claimed on 2011 taxes with IRS form 5695.

The foregoing is merely a summary of Wallside’s understanding of certain tax matters, and is not intended to be, and should not be construed as, legal or tax advice. Purchasers are urged to consult with their own professional tax advisors regarding legal matters. Wallside does not warrant that any purchaser will qualify, and will not be responsible for any purchaser’s inability (for any reason) to qualify, for any tax credit or benefit of any kind.