

1-800-521-7800

# Wallside Windows

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## Manufacturer's Certification Statement

June 1, 2009

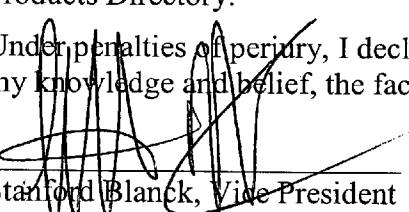
The American Recovery and Reinvestment Act of 2009 modified the energy-efficiency standards for property (including exterior windows) qualifying for the so-called nonbusiness energy property credit under 25C of the Internal Revenue Code. For exterior windows to qualify, they must have a U-value and Solar Heat Gain Coefficient (SHGC) of .30 or lower. (The U-value measures a window's capacity to prevent heat from escaping, while the SHGC Coefficient measures a window's capacity to block solar heat from entering.) Wallside Windows has submitted its windows for verification that they meet these new standards. Because the credit for installation of a qualifying window depends also on other factors (such as whether the window is installed in your "principal residence"), is subject to limitations (including a cap of \$1,500) and expires after 2010, you should contact your tax advisor to determine the extent, if any, to which you may qualify for any such tax credits.

This is to certify that Wallside Windows' Energy Saving Technology (EST) window products with the following features have U-value and SHGC of .30 or lower within the meaning of Section 25C of the Internal Revenue Code, as modified by section 1121 of H.R. 1, the American Recovery and Reinvestment Act of 2009. Therefore, the window products with the following features are eligible building envelope components as defined in IRS Notice 2009-53 section 4.01.

<u>Make</u>	<u>Model</u>	<u>Minimum Glass Required</u>
EST	Double Hung	Standard Double Pane Low E/Argon
EST	Tilt and Slide	Standard Double Pane Low E/Argon
EST	Double Slider	Standard Double Pane Low E/Argon
EST	Single Hung	Standard Double Pane Low E/Argon
EST	Picture Window	Standard Double Pane Low E/Argon
	(> 12" x 12"; < 40 sq. ft.)	Tempered Double 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](http://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 show that Wallside Windows are Eligible Building Envelope components under the relevant Internal Revenue Code sections. 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 ability to obtain tax credits.