

K & C Industries, Inc.

Vinyl Window Manufacturer

Manufacturer's Certification Statement

As it pertains to The American Recovery and Reinvestment Act of 2009

This Manufacturer's Certification Statement ("Statement") can be relied upon by you, the taxpayer, for verification that certain K & C Industries windows are eligible for a tax credit under Section 25C of the Internal Revenue Code, as amended by The American Recovery Act of 2009 (the "2009 Act").

The 2009 Act modifies the tax credit for certain energy efficient components that are purchased and installed from January 1, 2009 through December 31, 2010. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows may qualify for the tax credit if they achieve both a U-Factor of 0.30 or lower and a Solar Heat Gain Coefficient ("SHGC") of 0.30 or lower. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, K & C Industries has determined, based on ratings certified by the National Fenestration Rating Council (NFRC), that the following K & C Industries products with the specified glass types noted have both (i) a U-Factor rating of 0.30 or lower and (ii) a SHGC value of 0.30 or lower. As a result, we have concluded that each of these products is an "Eligible Building Component" that may qualify for the credit allowed under Section 25C in all climate zones of the United States. Products with special glass options and custom sizes larger than those listed do not qualify at this time.

Product Line	Product Type	Glass Type	U-Factor	SHGC
Sentry Series 400	Double Hung	Low-E RLE w/Argon	0.29	0.30
	Sliding Window	Low-E RLE w/Argon	0.29	0.30
	Picture Window	Low-E RLE w/Argon	0.27	0.29
Sentry Series 200	Double Hung	Low-E RLE w/Argon	0.30	0.29
	Sliding Window	Low-E RLE w/Argon	0.30	0.29
	Picture Window	Low-E RLE w/Argon	0.28	0.30
Sentry Series	Casement/Awning	Low-E RLE w/Argon	0.28	0.26

Under penalties of perjury, I declare that I have examined this Statement, and to the best of my knowledge and belief, the facts are true, correct and complete.

Jeffrey B. Klaus

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President

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The taxpayer should retain this certification statement as part of their tax records, although the taxpayer is not required to submit this form with their taxes. This document is not intended to constitute legal or tax advice. The taxpayer is advised to consult their tax professional

K & C Industries assumes no liability regarding homeowner's ability to obtain tax credits.

Important notice: The IRS shifted its policy on what window can qualify for the new federal tax credits established by the ARRA. All Energy Star qualifying windows could be eligible for up to \$1500 in federal tax credits if purchased before June 1, 2009. After June 1, 2009, only windows with U-Factor and SHGC values of 0.30 or below will qualify. As always, you should consult your tax professional for a definitive assessment of this program.

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