



SUN WINDOWS & DOORS

Manufacturer's Certification Statement Pertaining to the American Recovery & Reinvestment Act of 2009

Sun Windows, Inc.

This Manufacturer's Certification Statement is verification that certain Sun Windows, Inc. products are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009. The IRS has published tax related interpretations (IRS Notice 2006-26) for energy efficient improvements to a taxpayer's principal residence ("non-business energy property"). The IRS requires that the manufacturer be identified: Sun Windows, Inc., 1515 East 18th Street, Owensboro, Kentucky, 42303, as the manufacturer of Sun window and door products.

In order to qualify for the tax credit, a Sun window and door product must have both a U-Factor rating of 0.30 or lower and a Solar Heat Gain Coefficient of 0.30 or lower. The eligible Sun window and door product can be determined by referring to Sun's Product Performance Values chart available on the Sun Windows web site. These eligible products may qualify for the tax credit allowed under the IRS Code Section 25C (amended by the Act of 2009, as well as Notice 2009-53), when installed as an exterior window or door in all U.S. climate regions and when purchased and installed from January 1, 2009 through December 31, 2010.

Detailed information on Sun window and door products, including Sun's Product Performance chart, can be found and downloaded from Sun's web site at www.sunwindows.com. Please note that not all Sun products qualify for the tax credit. If you are uncertain about your application, please contact Sun Windows for further clarification.

For tax purposes, homeowners are advised to keep their purchase receipts. As in all tax matters, the taxpayer is strongly advised to consult their tax professional and review all IRS guidelines. Sun Windows, Inc. is not a tax advisor and assumes no liability regarding the homeowner's ability to obtain tax credits. Sun Windows, Inc. does not intend to and is not providing legal or tax advise.

Frank Anderson, President
Sun Windows, Inc.