Applies to Gorell Windows and Doors placed in use in 2011.

MANUFACTURER'S CERTIFICATION STATEMENT

For Gorell Products placed in use from January 1, 2011 to December 31, 2011

You may be eligible for a 2011 Energy Tax Credit if the Gorell windows or doors you purchase qualify for ENERGY STAR.

The **Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010** extends tax credits for energy-efficient windows and doors for 2011, but at lower levels than the previous two years. Homeowners may receive a tax credit for 10% of the cost of products (not including installation), up to $500 but with a maximum of $200 for windows and $500 for doors.

Homeowners cannot take the 2011 tax credit if they have already taken tax credits for energy-efficient products totaling $500 or more for the tax years 2006 through 2010.

IRS Notice 2009-53 sets forth the requirements for a Manufacturer's Certification Statement. Taxpayers may rely on this Statement that certain Gorell windows and doors are Eligible Building Envelope Components. Taxpayers are not required to attach this Statement to their tax return. However, they should retain this Statement for their records.

The manufacturer of Gorell windows and doors is Gorell Windows and Doors, LLC, 1380 Wayne Avenue, Indiana, PA 15701.

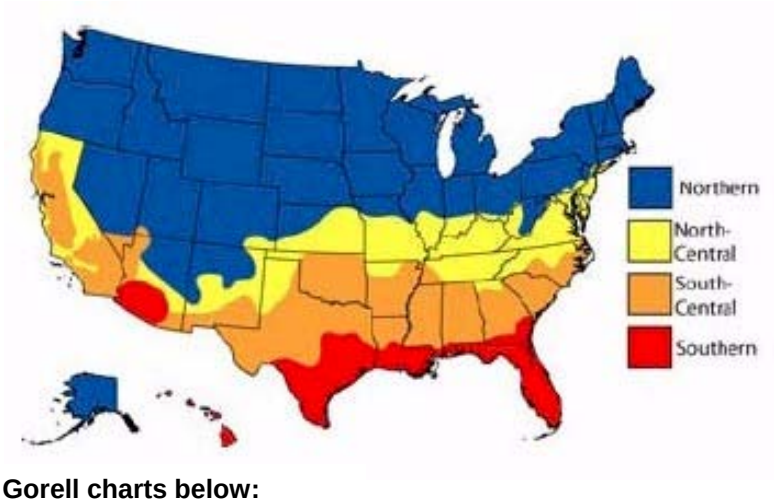
The IRS provides guidelines for determining what energy-efficient improvements qualify for the tax credit. Pursuant to these guidelines, Gorell has identified in this document Gorell windows and doors as Eligible Building Envelope Components that qualify for the tax credit allowed under IRS regulations when installed as an exterior window or door of the taxpayer's primary residence.

Please refer to the charts on the following pages and the ENERGY STAR map below to help you determine if the Gorell products you purchase are eligible, based on the location of the home in which these products are or will be installed. This pertains primarily to certain Gorell products that incorporate the AC Master glass option.

For further clarification, Gorell encourages homeowners to visit the IRS web site or consult with their tax consultants. Other qualifying factors, as well as additional information can also be found on ENERGY STAR's web site:

http://www.energystar.gov/index.cfm?c=tax_credits.tx_index

ENERGY STAR ZONES (2010 – CURRENT)



Legend for Gorell charts below:

ALL = Qualifies for all US regions
N = Qualifies for Northern region
NC = Qualifies for North-Central region
SC = Qualifies for South-Central region
S = Qualifies for Southern region
DNQ = Does Not Qualify

QUALIFYING GORELL PRODUCTS

Products	Glass Type	Grids	Regions
❑ 3001 Casement Single-Vent Window ❑ 3002 Double-Operating Casement Window ❑ 3003 Triple Casement Window ❑ 3004 Four-Lite Casement Window ❑ 3007 Two-Lite Single-Vent Casement Window ❑ 3011 Single-Vent Awning Window ❑ 3012 Two-Lite Awning Window	AC Master Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
❑ 3008 Casement Picture Window ❑ 3013 Non-Venting Triple Casement Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	All
	AC Master	Without	N, NC, SC
❑ 5002 Two-Lite Single-Vent Lift-Out Slider Window ❑ 5003 Three-Lite Lift-Out Slider Window ❑ 5004 Single-Hung Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	All
	AC Master	Without	N, NC, SC

❑ 5051 Picture Window	Eco Master	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
❑ 5052 Two-Lite Horizontal Slider (Single-Vent) ❑ 5053 Three-Lite Horizontal Slider Window	Eco Master	With or Without	All
	AC Master	With	NC, SC, S
	AC Master	Without	NC, SC
❑ 5054 Single-Hung Window	Eco Master	With or Without	All
	AC Master	With	All
	AC Master	Without	N, NC, SC
❑ 5105 Double-Hung with Pocket Sill Window ❑ 5155 Double-Hung with Sloped Sill Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	NC, SC, S
	AC Master	Without	NC, SC
❑ 5152 Two-Lite Horizontal Slider Window ❑ 5153 Three-Lite Horizontal Slider Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	NC, SC, S
	AC Master	Without	NC, SC
❑ 5151 Picture Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
	AC Master w/ SolarShine	With	All
	AC Master w/ SolarShine	Without	N, NC, SC
❑ 5305 Double-Hung Window ❑ 5352 Two-Lite Lift-Out Slider Window ❑ 5353 Three-Lite Lift-Out Slider Window	Eco Master Armor Glass Plus Armor Impact Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	All
	AC Master	Without	N, NC, SC

❑ 5302 Two-Lite Tilt N Slide Slider Window ❑ 5323 Three-Lite Tilt N Slide Slider Window	AC Master Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
❑ 5301 Picture Window	Eco Master Armor Glass Plus Armor Impact Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
	AC Master w/ SolarShine	With	All
	AC Master w/ SolarShine	Without	N, NC, SC
❑ 5300 Specialty Shaped Windows	Eco Master Armor Glass Plus Armor Impact Plus Energy Master III	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
	AC Master w/ SolarShine	With	All
	AC Master w/ SolarShine	Without	N, NC, SC
❑ 5401 Picture Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III Armor Max Plus	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
❑ 5402 Two-Lite Lift-Out Slider Window	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III Armor Max Plus	With or Without	All
	AC Master	With	All
	AC Master	Without	N, NC, SC

❑ 5405 Double-Hung Window	AC Master Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III Armor Max Plus	With or Without	All
❑ 5400 Specialty Shaped Windows	Eco Master Armor Glass Plus Energy Master III Thermal Master III Ultra Master III Armor Max Plus	With or Without	All
	AC Master	With	N, NC, SC
	AC Master	Without	N, NC
❑ 6002 Two-Lite Sliding Patio Door ❑ 6003 Three-Lite Sliding Patio Door	Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
	AC Master	With	All
	AC Master	Without	DNQ
❑ 6153 Three-Lite Swing Door ❑ 6155 Single-Panel Vinyl Entry Door ❑ 6156 Two-Panel Door (hinged at center) ❑ 6157 Two-Panel Door (hinged at jamb) ❑ 6158 French Doors (hinged at jambs) ❑ 6253 Three-Lite Swing Door ❑ 6255 Single-Panel Vinyl Entry Door ❑ 6256Two-Panel Door (hinged at center) ❑ 6257 Two-Panel Door (hinged at jamb) ❑ 6258 French Doors (hinged at jambs)	AC Master Eco Master Armor Glass Plus Energy Master III Thermal Master III	With or Without	All
❑ 6302 Two-Lite Sliding Vinyl Doors ❑ 6303 Three-Lite Sliding Vinyl Doors ❑ 6352 Two-Lite Sliding Vinyl Doors ❑ 6353 Three-Lite Sliding Vinyl Doors	AC Master Eco Master Armor Glass Plus Energy Master III Solar Master III Thermal Master III Ultra Master III	With or Without	All
❑ 6402 Two-Lite Sliding Patio Door	Armor Max Plus	With or Without	All

Glass System Definitions:

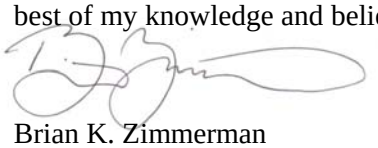
- AC Master consists of one lite of clear and one lite of SolarControl Plus with argon gas fill.
- AC Master with SolarShine consists of one lite of clear and one lite of SolarControl Plus with argon gas fill and an integrated coating of SolarShine on the exterior glass.
- Eco Master consists of one lite of clear and one lite of SolarControl Max with argon gas fill.
- Armor Glass Plus, Armor Impact Plus and Armor Max Plus consist of one lite of laminated glass and one lite of SolarControl Max with argon gas fill.
- Energy Master III is a triple-glass unit with one lite of clear and two lites of SolarControl Plus with argon gas fill.
- Solar Master III is a triple-glass unit with one lite of clear and two lites of SolarControl Plus with a 50/50 krypton/argon blend gas fill.
- Thermal Master III is a triple-glass unit with one lite of clear and two lites of SolarControl Plus with krypton gas fill.
- Ultra Master III is a triple-glass unit with one lite of clear, one lite of SolarControl Max and one lite of SolarControl Plus with krypton gas fill.

DISCLAIMER:

Gorell Windows & Doors, LLC is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of Gorell windows and doors should consult a tax professional.

There may be additional requirements and limitations on claiming tax credits that are not contained in this Statement. This Statement only certifies that certain Gorell 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. Gorell Windows & Doors, LLC is not responsible or liable for the taxpayer's ability to receive tax credits. Gorell Windows & Doors, LLC is not a tax advisor. Taxpayers attempting to claim a tax credit related to the purchase of Gorell windows and doors should consult a tax professional.

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.



Brian K. Zimmerman
President and COO
Gorell Windows & Doors, LLC

Rev 9-29-2011

HOMEOWNER'S RECORDS

Please complete the section below and keep it with your tax records.

One or more of Gorell products listed above have been installed in the home listed below, which is the primary residence of the following taxpayer:

1. Taxpayer Name:_____
2. Social Security Number:_____
3. Primary Residence:_____

   _____
4. Qualifying Product(s) installed at this location:_____

   _____

   _____
5. Product Series: _____
6. Glass System(s): _____ Grids? Y__ N __
7. Price Paid for Product(s): $_____
8. Date of Purchase:_____
9. Date of Installation at Primary Residence:_____