Gorell®
WINDOWS & DOORS
www.gorell.com

2004 to 2009 ENERGY STAR® Partner of the Year.
2006 to 2009 Sustained Excellence Award winner.

1380 Wayne Avenue ▪ Indiana, PA 15701

MANUFACTURER'S CERTIFICATION STATEMENT

Gorell Products purchased from: 1/1/09 – 5/31/09

Section 25C of the Internal Revenue Code (the "IRC") permits taxpayers to claim a limited tax credit with respect to amounts paid or incurred to purchase "Eligible Building Envelope Components" as that term is defined in IRC § 25C. The tax credit was amended by Section 1121 of H.R.1, "The American Recovery and Reinvestment Act of 2009".

IRS Notice 2006-26 sets forth the requirements for a Manufacturer's Certification Statement. The taxpayer may rely on this Statement that certain Gorell windows and doors are Eligible Building Envelope Components. The taxpayer is not required to attach this Statement to their tax return. However, the taxpayer should retain this Statement for their records.

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

IRS Notice 2006-26 provides guidelines for determining what energy efficient improvements qualify for the tax credit. Pursuant to these guidelines, Gorell has identified the following Gorell windows and doors as Eligible Building Envelope Components that qualify for the tax credit allowed under § 25C when installed as an exterior window or door of the taxpayer's primary residence:

3000 Series: Models 3001, 3002, 3003, 3004, 3007, 3008, 3011, 3012, 3013

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

5000 Series: Models 5002, 5003, 5004, 5111, 5112

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III or Thermal Master III—with or without Grids.
- **Energy Star Zones:** All

5050 Series: Models 5051, 5052, 5053, 5054

- **All units incorporating one of the following glass systems:** AC Master—with or without Grids.
- **Energy Star Zones:** All

5100 Series: Models 5151, 5152, 5153, 5155

- **All units incorporating one of the following glass systems:** AC Master, Eco Master, Armor Glass Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

5100 Series: Model 5105

- **All units incorporating one of the following glass systems:** AC Master, Eco Master, Energy Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

5300 Series: Models 5301, 5305, 5352

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Armor Impact Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

5300 Series: Models 5302, 5323. 5353

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

5400 Series: Models 5401, 5402, 5405

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Armor Max Plus, Energy Master III or Thermal Master III—with or without Grids.
- **Energy Star Zones:** All

6000 Series: Models 6002, 6003

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

6100 & 6200 Series: Models 6153, 6155, 6156, 6157, 6158, 6253, 6255, 6256, 6257, 6258

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III or Thermal Master III—with or without Grids.
- **Energy Star Zones:** All

6300 Series: Models 6302, 6303, 6352, 6353

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III, Solar Master III, Thermal Master III or Ultra Master III—with or without Grids.
- **Energy Star Zones:** All

6400 Series: Model 6402

- **All units incorporating one of the following glass systems:** Armor Max Plus—with or without Grids.
- **Energy Star Zones:** All

StarView Series: Model SVDH, SVHS, SVPW, SVSH, SVTS

- **All units incorporating one of the following glass systems:** AC Master, Armor Glass Plus, Energy Master III, Solar Master III or Thermal Master III—with or without Grids.
- **Energy Star Zones:** All

Glass System Definitions:

- AC Master consists of one lite of clear and one lite of SolarControl Plus with argon gas fill.
- 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 Plus 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 pursuant to IRC § 25C 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
Executive Vice President
Gorell Windows & Doors, LLC

Rev 9-24-2009

HOMEOWNER'S RECORDS

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

One or more of the 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:_____