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## MANUFACTURER'S CERTIFICATION STATEMENT

Pertaining to the

American Recovery and Reinvestment Act of 2009

Milgard Manufacturing Incorporated, 1010 54<sup>th</sup> Ave. East, Tacoma, WA 98424, provides this Manufacturer's Certification so that you, the purchaser, can verify that certain Milgard windows and doors are eligible for the energy tax credits identified in the American Recovery and Reinvestment Act of 2009.

The IRS has published interpretations for "non-business energy property" – which are energy efficiency improvements. The IRS defines windows and doors that are eligible for the tax credits of the American Recovery and Reinvestment Act of 2009 as "Eligible Building Envelope Components."

Following the IRS guidelines, Milgard has determined that those Milgard products listed in the Energy Tax Credit section of our website at [www.milgard.com](http://www.milgard.com) are Eligible Building Envelope Components that meet the performance criteria of  $\leq 0.30$  U-factor and  $\leq .30$  Solar Heat Gain Coefficient and qualify for the federal income tax credit allowed under Section 25C of the Internal Revenue Code when purchased and installed as exterior windows and doors in all U.S. climate zones.

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.

A handwritten signature in black ink that reads "Gary Gessel".

Gary Gessel  
President & Chief Operating Officer  
Milgard Manufacturing Incorporated

IRS notice 2006-26 suggests the taxpayer is not required to attach this certification statement to their tax return. However, the taxpayer should retain this certification statement as part of their tax records.

Milgard is not a legal or tax advisor and expressly disclaims any responsibility or liability regarding the purchaser's ability to receive the energy tax credit. As in all matters the purchaser is advised to consult their tax professional.