



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

PGT Industries, Inc.

PGT Industries provides this **Manufacturer's Certification Statement** to be relied upon by you, the taxpayer, for verification that certain PGT windows and doors are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009.

IRS Notice 2006-26 interprets the tax credit for "non-business energy property," which are energy efficiency improvements to the taxpayer's principal residence. The IRS requires a manufacturer's certification statement for the products being used and requires that the manufacturer be identified: PGT Industries, 1070 Technology Drive, N. Venice, FL 34275, as the manufacturer of PGT windows and doors.

PGT hereby certifies that the products listed below are "Eligible Building Envelope Components" that qualify for the tax credit allowed under Internal Revenue Code Section 25C, in the U.S. climate regions as outlined below. When ordered as prescribed below, and when installed as an exterior window, skylight, or door, these products have a U-factor and SHGC of .30 or below, which is required to receive the tax credit. Also required for the credit is that they must be purchased and installed from January 1, 2009 through December 31, 2010.

PGT Qualified Products

SpectraGuard Series 2300 - NO GRIDS	
3/4" Insulating Glass Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series, Package
	Double Hung 2360 (Standard Energy Package)
	Double Hung 2360 (Climate Control ES1 & 2 Package)
	Horizontal Roller 2310 (Standard Energy Package)
	Horizontal Roller 2310 (Climate Control ES 1 & 2 Package)
	Picture Window 2320 (Climate Control ES 1 & 2 Package)
SpectraGuard Series 2300 - FLAT GRIDS BETWEEN GLASS and SIMULATED DIVIDED LITE *	
3/4" Insulating Glass Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series, Package
	Double Hung 2360 (Standard Energy Package)
	Double Hung 2360 (Climate Control ES1 & 2 Package)
	Horizontal Roller 2310 (Standard Energy Package)
	Horizontal Roller 2310 (Climate Control ES 1 & 2 Package)
	Picture Window 2320 (Climate Control ES 1 & 2 Package)

* Does not include Contour Grids.

** In addition, the above glass packages can be combined with various glass tints and would also qualify for the credit.

Vinyl Series 400 - NO GRIDS	
7/8" Insulating Glass PPG Solarban 60 Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series
	Casement 440
	Fixed Casement 440
Vinyl Series 400 - NO GRIDS	
7/8" Insulating Glass Cardinal 240 Low-E Glass, Argon filled SuperSpacer NXT	Model, Series
	Architectural & Picture Window 420
	Casement 440
Fixed Casement 440	
Vinyl Series 400 - FLAT AND CONTOUR GRIDS BETWEEN GLASS, SIMULATED DIVIDED LITE	
7/8" Insulating Glass PPG SolarBan 60 or Cardinal 240 Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series
	Architectural & Picture Window 420
	Casement 440
Fixed Casement 440	

** In addition, the above glass packages can be combined with various glass tints and would also qualify for the credit.

Vinyl Series 500 - NO GRIDS	
7/8" Lami Insulating Glass PPG SolarBan 60 Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series
	Casement 540
	Fixed Casement 540
Vinyl Series 500 - NO GRIDS	
7/8" Lami Insulating Glass Cardinal 240 Low-E Glass, Argon filled SuperSpacer NXT	Model, Series
	Architectural & Picture Window 520
	Casement 540
Fixed Casement 540	
Vinyl Series 500 - FLAT AND CONTOUR GRIDS BETWEEN GLASS, SIMULATED DIVIDED LITE	
7/8" Lami Insulating Glass PPG SolarBan 60 Low-E Glass, Argon filled SuperSpacer NXT **	Model, Series
	Architectural & Picture Window 520
	Casement 540
Fixed Casement 540	
Vinyl Series 500 - FLAT AND CONTOUR GRIDS BETWEEN GLASS, SIMULATED DIVIDED LITE	
7/8" Lami Insulating Glass Cardinal 240 Low-E Glass, Argon filled SuperSpacer NXT	Model, Series
	Architectural & Picture Window 520
	Fixed Casement 540

** In addition, the above glass packages can be combined with various glass tints and would also qualify for the credit.

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, appearing to read "Doug Cross". The signature is fluid and cursive, with the first name "Doug" being more prominent than the last name "Cross".

Doug Cross
Vice President, Vinyl Product Stream

IRS Notice 2006-26 suggests that the homeowner does not need to attach the certification statement to their tax return. However, the taxpayer should retain this certification statement as part of their tax records. As in all tax matters, the taxpayer should consult their tax professional in tax-related matters. PGT is not a tax advisor and is not intending to provide legal or tax advice. PGT assumes no liability regarding the homeowner's ability to obtain tax credits.