



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, when installed as an exterior window or door in the U.S. climate regions as outlined below. When ordered as prescribed below, these products have a U-Factor and Solar Heat Gain Coefficient (SHGC) less than or equal to .30, 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

	No Grid	Flat GBG	Contour GBG	Traditional SDL
SpectraGuard Vinyl Series 2300				
Standard Energy Package 13/16" Insulating Clear DSB Glass with PPG Solarban® 60 Low-E and Argon filled Super Spacer® nXt	DH2360	DH2360	DH2360	DH2360
	HR2310	HR2310	HR2310	HR2310
	-	PW/AR2320	PW/AR2320	PW/AR2320
Climate Control Package 13/16" Insulating Clear DSB Glass with PPG Solarban® 70XL Low-E and Argon filled Super Spacer nXt	DH2360	DH2360	DH2360	DH2360
	HR2310	HR2310	HR2310	HR2310
	PW/AR2320	PW/AR2320	PW/AR2320	PW/AR2320
Sound & Security Package 13/16" Insulating Clear DSB Glass with PPG Solarban® 70XL Low-E and Argon filled Super Spacer nXt	DH2360	-	-	-
	HR2310	HR2310	HR2310	HR2310
	PW/AR2320	PW/AR2320	PW/AR2320	PW/AR2320

Vinyl Series 400	No Grid	Flat GBG	Contour GBG	Basic & Classic SDL**
7/8" Insulating Clear DSB Glass with PPG Solarban 60 Low-E and Argon filled Super Spacer nXt	-	-	-	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	-	PW/AR420	PW/AR420	PW/AR420
7/8" Insulating Clear Glass DSB with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	SH400	SH400	SH400	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	PW/AR420	PW/AR420	PW/AR420	PW/AR420
7/8" Insulating Clear Glass DSB with Solar Control Cardinal LoE²-240® and Argon filled Super Spacer nXt	SH400	SH400	SH400	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	PW/AR420	PW/AR420*	PW/AR420*	PW/AR420*

** Fixed Lite Picture Window/Architecturals utilize 3/16" glass

** SDL's are 3/4" overall insulating glass on Single Hung and Horizontal Roller

Vinyl Series 500	No Grid	Flat GBG	Contour GBG	Basic & Classic SDL
7/8"* Laminated Insulating Clear Glass with PPG Solarban 60 Low-E and Argon filled Super Spacer nXt	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	-	PW/AR520	-	PW/AR520
7/8"* Laminated Insulating Clear Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	PW/AR520	PW/AR520	PW/AR520	PW/AR520
7/8"* Laminated Insulating Clear Glass and Solar Control Cardinal LoE²-240 and Argon filled Super Spacer nXt	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	PW/AR520	PW/AR520	-	PW/AR520

* Fixed Lite Picture/Architectural windows are 7/8" or 1-1/16" overall insulating glass

Vinyl Series 2200	No Grid	Flat GBG	Contour GBG	Traditional SDL
13/16" Insulated Clear DSB Glass with PPG Solarban 60 Low-E and Argon filled Super Spacer nXt	HR2210	HR2210	HR2210	HR2210
	-	PW/AR2200	PW/AR2200	PW/AR2200
	PW2260	PW2260	PW2260	PW2260
	-	AR2260	AR2260	AR2260
13/16" Insulated Clear DSB Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	SH2200	SH2200	SH2200	SH2200
	HR2210	HR2210	HR2210	HR2210
	DH2260	DH2260	DH2260	DH2260
	PW/AR2200	PW/AR2200	PW/AR2200	PW/AR2200
	PW2260	PW2260	PW2260	PW2260
	AR2260	AR2260	AR2260	AR2260
13/16" Insulated Clear DSB Glass with Solar Control Cardinal LoE²-240 and Argon filled Super Spacer nXt	HR2210	HR2210	HR2210	HR2210
	PW/AR2200	PW/AR2200	PW/AR2200	PW/AR2200
	PW2260	PW2260	PW2260	PW2260
	AR2260	AR2260	AR2260	AR2260

All Series 2200 products above are tax credit eligible when Argon gas is used. The only Series 2200 product that is tax credit eligible when Air Filled is the AR2260 when ordered with Grids, Solarban 70XL, Air filled Super Spacer.

PremierVue Vinyl Series 2700	No Grid	Flat GBG	Traditional SDL
7/8"* Laminated Insulating Clear Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	DH2760	DH2760	DH2760
	HR2710	-	-
	CA2740	CA2740	CA2740
	AW2740	AW2740	AW2740
	-	PW/AR2720	PW/AR2720
7/8"* Laminated Insulating Gray Tint Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	DH2760	DH2760	DH2760
	HR2710	-	-
	CA2740	CA2740	CA2740
	AW2740	AW2740	AW2740
	PW/AR2720	PW/AR2720	PW/AR2720

* Fixed Lite Picture/Architectural windows are 1-1/16" laminated insulating glass

PremierVue Vinyl Series 2800	No Grid	Flat GBG	Traditional SDL
7/8"* Laminated Insulating Clear Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	DH2860	DH2860	DH2860
	HR2810	-	-
	CA2840	CA2840	CA2840
	AW2840	AW2840	AW2840
	-	PW/AR2820	PW/AR2820
7/8"* Laminated Insulating Gray Tint Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	DH2860	DH2860	DH2860
	HR2810	-	-
	CA2840	CA2840	CA2840
	AW2840	AW2840	AW2840
	PW/AR2720	PW/AR2820	PW/AR2820

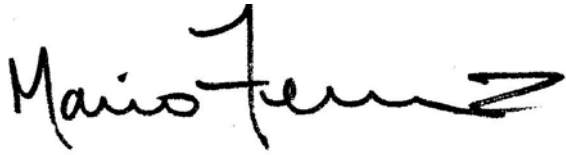
* Fixed Lite Picture/Architectural windows are 1-1/16" Laminated Insulating Glass

Vinyl Series 2100	No Grid	Flat GBG	Contour GBG	Traditional SDL
13/16" Insulated Clear DSB Glass with PPG Solarban 60 Low-E and Argon filled Super Spacer nXt	HR2110	HR2110	HR2110	HR2110
	-	PW/AR2100	PW/AR2100	PW/AR2100
	PW2160	PW2160	PW2160	PW2160
	-	AR2160	AR2160	AR2160
13/16" Insulated Clear DSB Glass with PPG Solarban 70XL Low-E and Argon filled Super Spacer nXt	SH2100	SH2100	SH2100	SH2100
	HR2110	HR2110	HR2110	HR2110
	PW/AR2100	PW/AR2100	PW/AR2100	PW/AR2100
	PW2160	PW2160	PW2160	PW2160
	AR2160	AR2160	AR2160	AR2160
13/16" Insulated Clear DSB Glass with Solar Control Cardinal LoE²-240 and Argon filled Super Spacer nXt	HR2110	HR2110	HR2110	HR2110
	PW/AR2100	PW/AR2100	PW/AR2100	PW/AR2100
	PW2160	PW2160	PW2160	PW2160
	AR2160	AR2160	AR2160	AR2160

All Series 2200 products above are tax credit eligible when Argon gas is used. The only Series 2100 product that is tax credit eligible when Air Filled is the AR2260 when ordered with Grids, Solarban 70XL, Air filled Super Spacer.

PGT also offers many tinted glass options that have a U-Factor and Solar Heat Gain Coefficient (SHGC) less than or equal to .30, which also qualify for the Energy Tax Credit. Please retain the NFRC label affixed to each qualifying unit for your tax records along with this certification statement.

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 "Mario Ferrucci, III". The signature is written in a cursive style with a large, stylized "F" and a long horizontal stroke at the end.

Mario Ferrucci, III
Vice President and General Counsel

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.