



**Manufacturer's Certification Statement  
Related to  
Exterior Windows and Doors that are Eligible Building Envelope Components under Section 25C of  
the Internal Revenue Code as amended by the  
American Recovery and Reinvestment Act of 2009**

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North Brunswick, NJ 08902**

This Manufacturer's Certification Statement ("Statement"), dated November 23, 2009, identifies exterior windows and exterior doors manufactured by Silver Line Building Products LLC ("Silver Line") that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the American Recovery and Reinvestment Act of 2009 (the "2009 Act").

The 2009 Act modifies the tax credit for certain energy efficient components that are purchased and installed from January 1, 2009 through December 31, 2010. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, doors and skylights may qualify for the tax credit if they achieve both a U-Factor of 0.30 or lower and a Solar Heat Gain Coefficient ("SHGC") of 0.30 or lower. The components must also be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. The original use of the components must commence with the taxpayer, and the component must be expected to remain in use for at least five years.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2006-26<sup>1</sup>, Silver Line has determined, based on ratings certified by the National Fenestration Rating Council (NFRC)<sup>2</sup>, that the following Silver Line® products with the specified glass types noted have both (i) a U-Factor rating of 0.30 or lower and (ii) a SHGC value of 0.30 or lower.<sup>3</sup> As a result, we have concluded that each of these products is an "Eligible Building Component" that may qualify for the credit allowed under Section 25C in all climate zones of the United States. Products with special glass options and custom sizes larger than those listed do not qualify at this time.

Under penalties of perjury, I declare that I have examined this Statement, and to the best of my knowledge and belief, the facts are true, correct and complete.

T. Randall Iles  
President and CEO  
Silver Line Building Products LLC

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<sup>1</sup>As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 2009 Act. The information contained in this Statement is based on IRS Notice 2006-26 and the language of the 2009 Act as we understand it as of the date noted above. Silver Line may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Silver Line does not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Silver Line bears no responsibility for validating the tax credit. Silver Line expressly disclaims any responsibility for determining whether a particular product purchase or application qualifies for the tax credit.

<sup>2</sup>NFRC ratings are based on modeling by a third party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

<sup>3</sup>This data is accurate as of November 23, 2009. Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time. This Statement may also be updated periodically to reflect changes to product ratings.

**Silver Line® Product Performance Values for products in the East**

<b>Window Series</b>	<b>Type/Style</b>	<b>Model Numbers</b>	<b>Glass Type/ Glazing Configuration</b>	<b>Frame Option</b>	<b>U-Factor</b>	<b>SHGC</b>
3000/3900	Double-Hung	3001, 3002, 3003, 3010, 3020, 3030, 3901, 3902, 3903, 3910, 3920, 3930	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.30	0.21
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.30	0.19
3051/3951	Fixed/Picture Window/ Geometric Shapes	3041, 3042, 3043, 3044, 3051, 3052, 3053, 3054, 3061, 3062, 3063, 3064, 3066, 3067, 3068, 3069, 3070, 3071, 3077	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.28	0.23
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.28	0.21
4100/9100	Fixed/Picture Window/ Geometric Shapes	4100, 4400, 4402, 4403, 4404, 4406, 4407, 4408, 4409, 4479, 9100	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.29	0.23
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.29	0.21
7400	Awning Window (Single, Twin and Triple Units)	7401, 7402, 7403, 7412, 7413, 7416	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.29	0.19
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.29	0.18
7450	Awning Window (Single, Twin and Triple Units)	7451, 7452, 7453, 7462, 7463, 7466	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.30	0.19
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.30	0.17
7500	Casement Window (Single, Twin, Triple and Quad Units)	7501, 7502, 7503, 7504, 7506	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.30	0.19
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.30	0.18
7570	Fixed/Picture Window/ Geometric Shapes	7570	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.29	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.29	0.20
8500	Double-Hung	8501	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.30	0.21
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.30	0.19
8700	Sliding Windows (XO, OX & XOX)	8700, 8803, 8804	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	Foam Insulated*	0.30	0.21
			Low E3/Clear w/Argon Gas Infill With Grilles	Foam Insulated*	0.30	0.19
9500	Double-Hung	9500	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.30	0.21
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.30	0.19
5800	Patio/Sliding Glass Door (Standard and Impact Resistant)	5802	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	All	0.29	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	All	0.29	0.20

\*Foam insulated includes foam filled or foam wrapped frames.

**Silver Line® Product Performance Values for Products in the West**

<b>Window Series</b>	<b>Type/Style</b>	<b>Model Numbers</b>	<b>Glass Type/ Glazing Configuration</b>	<b>U-Factor</b>	<b>SHGC</b>
Traditional	Fixed/Picture Window/ Geometric Shapes	WTPW1, WTPW2, WTPW3, WRPW1, WRPW2, WRPW3, WTHC, WTQC, WTAT, WTPN, WTOC, WTTZ, WTFC, WRHC, WRQC, WRTZ	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	0.28	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	0.28	0.20
Traditional	Single Hung (single, twin and triple units)	WTSH1, WTSH2, WTSH3, WTSH1P, WTSPS, WRSH1, WRSH2, WRSH3, WRSH1P, WRSPS	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	0.30	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	0.30	0.20
Traditional	Sliding Windows (XO, OX & XOX)	WTSWOX, WTSWXO, WTSWOXP, WTSWXOP, WTSWXOX, WTSWXOXP, WTSWXOXEL, WRSWOX, WRSWXO, WRSWOXP, WRSWXOP, WRSWXOX, WRSWXOXP, WRSWXOXEL	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	0.30	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	0.30	0.20
Traditional	Patio/Sliding Glass Door	WTPD2, WRPD2	Low E3/Clear w/Argon Gas Blend Infill Without Grilles	0.29	0.22
			Low E3/Clear w/Argon Gas Blend Infill With Grilles	0.29	0.20