



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

**Pella® Windows and Doors - Pella Corporation**

This Manufacturer's Certification Statement can be relied upon by you, the taxpayer, for verification that certain Pella windows and doors are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009.

The IRS has published tax-related interpretations for "non-business energy property" – which are energy efficiency improvements to the taxpayer's principal residence – in IRS Notice 2006-26. The IRS requires the manufacturer be identified: Pella Corporation, 102 Main St. Pella, IA 50219, as the manufacturer of Pella windows and doors.

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."

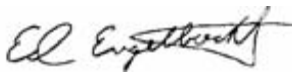
**Following the IRS guidelines, Pella has determined the following Pella windows and doors are Eligible Building Envelope Components and qualify for the credit allowed under Internal Revenue Code Section 25C, when installed as an exterior window or door in all U.S. climate zones and as indicated in the table (below) when purchased and installed from January 1, 2009 through December 31, 2010.**

<b>Pella Windows and Patio Doors Eligible for Tax Credits</b>		
<b>Pella Windows</b>	<b>Description</b>	<b>Entire U.S.</b>
<b>Wood Clad</b>		
ProLine® 450 Windows	SunDefense™ Dual Low-E with argon, with or without grilles	Yes
Designer Series® 750 Windows	Triple-pane glass, Low-E insulating glass with argon, with or without between-glass shades or blinds, with the following Hinged Glass Panels: <ul style="list-style-type: none"> <li>• Low-E (required for High Altitude)</li> <li>• Clear</li> <li>• Obscure</li> </ul> Exception: Casements must be ordered with standard glass thickness to meet criteria	Yes
Architect Series® 850 Windows	SunDefense Dual Low-E with argon, with or without grilles; in standard size range with standard glass thickness: <ul style="list-style-type: none"> <li>• Rectangular units:               <ul style="list-style-type: none"> <li>○ 7/8" and 1-1/4" ILTs included: Traditional, Cross, Top Row and Prairie</li> <li>○ Exception: Impact-resistant</li> <li>○ Exception: Monumental double-hung</li> </ul> </li> <li>• Curve-top single-hung units:               <ul style="list-style-type: none"> <li>○ 7/8" and 1-1/4" ILTs included: Traditional and Cross</li> </ul> </li> </ul>	Yes
Pella Fixed Frame / Special Shapes	SunDefense Dual Low-E with argon, with or without grilles; exceptions: <ul style="list-style-type: none"> <li>• Non impact-resistant</li> <li>• Exterior glazed clad frames</li> </ul>	Yes
<b>Vinyl</b>		
Vinyl Windows – includes ThermaStar by Pella® Centera by Pella™ Encompass by Pella®	SunDefense Low-E with argon available on all products with or without grilles	Yes
	Advanced Low-E with argon available on all products with or without grilles <ul style="list-style-type: none"> <li>○ Exception: East Single-Hung, Double-Hung and Sliding Window with 1" grilles</li> </ul>	
<b>Fiberglass</b>		
Pella® Impervia®	SunDefense – Low-E with argon available on the following products with or without grilles: <ul style="list-style-type: none"> <li>• Fixed Window</li> <li>• Fixed Frame</li> <li>• Casement</li> <li>• Awning</li> <li>• Large Awning</li> <li>• Pella Fiberglass Resin Special Shapes</li> </ul>	Yes
	SunDefense – Low-E with argon and foam insulated available on the following products with or without grilles: <ul style="list-style-type: none"> <li>• Double-Hung</li> <li>• Single-Hung</li> <li>• Sliding Window</li> </ul>	

Pella Patio Doors	Description	Entire U.S.
<b>Wood Clad</b>		
ProLine 450 Patio Doors	SunDefense™ Dual Low-E with argon, with or without grilles	Yes
Designer Series 750 Patio Doors	Triple-pane glass, Low-E insulating glass with argon, with or without between-glass shades or blinds, with the following Hinged Glass Panels: <ul style="list-style-type: none"> <li>• Low-E (required for High Altitude)</li> <li>• Clear</li> <li>• Obscure</li> </ul>	Yes
Architect Series 850 Patio Doors	<ul style="list-style-type: none"> <li>• Hinged Patio Doors, rectangular: SunDefense Dual Low-E with argon, with or without grilles; in standard size range with standard glass thickness:               <ul style="list-style-type: none"> <li>○ 7/8" and 1-1/4" ILTs included: Traditional, Cross, Top Row and Prairie</li> <li>○ Exception: Impact-resistant</li> <li>○ Exception: Commercial door</li> </ul> </li> <li>• Hinged Patio Doors, curved: SunDefense Dual Low-E with argon, with or without grilles; in standard size range with standard glass thickness:               <ul style="list-style-type: none"> <li>○ 7/8" and 1-1/4" ILTs included: Traditional and Cross</li> </ul> </li> <li>• Sliding Patio Doors: SunDefense Dual Low-E with argon, without grilles or with removable grilles; in standard size range with standard glass thickness</li> </ul>	Yes
<b>Vinyl</b>		
ThermaStar by Pella® Centera by Pella™ Encompass by Pella®	SunDefense Low-E with argon available on all products with or without grilles	Yes
	Advanced Low-E with argon on Patio Doors with grilles	
<b>Fiberglass</b>		
Pella Impervia	SunDefense Low-E with argon and foam insulated available with or without grilles	Yes

Pella Entry Doors and Sidelights Eligible for Tax Credits		
Pella Entry Doors	Description	Entire U.S.
<b>Fiberglass Panels</b>		
All sizes, in-swing clad door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Half-Light with Clear Glass, Clear GBG or Clear BBG</li> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG, Clear BBG, Low-E or Low-E High Altitude with SDL</li> </ul>	Yes
All sizes, in-swing wood door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Half-Light with Clear Glass, Clear GBG or Clear BBG</li> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG, Clear BBG or Low-E High Altitude with SDL</li> </ul>	Yes
All sizes, out-swing clad door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Half-Light with Clear Glass or Clear GBG</li> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG, Low-E High Altitude with SDL or any Decorative Glass</li> </ul>	Yes
<b>Steel Panels</b>		
All sizes, in-swing clad door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG or Clear BBG</li> </ul>	Yes
All sizes, in-swing wood door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG or Clear BBG</li> </ul>	Yes
All sizes, out-swing clad door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Half-Light with Clear Glass or Clear GBG</li> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass or Clear GBG</li> </ul>	Yes
All sizes, out-swing wood door frames with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Half-Light with Clear Glass or Clear GBG</li> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass or Clear GBG</li> </ul>	Yes
<b>Sidelights</b>		
All sizes, fiberglass panel, clad frame with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• ¾-Light with Clear Glass or Clear GBG</li> <li>• Full-Light with Clear Glass, Clear GBG, Clear BBG, Low-E High Altitude with SDL, or any Decorative Glass</li> <li>• Any direct-set sidelight</li> </ul>	Yes
All sizes, steel panel, clad frame with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Full-Light with Clear Glass, Clear GBG or Clear BBG</li> <li>• Any direct-set sidelight</li> </ul>	Yes
All sizes, fiberglass or steel panel, wood frame with standard sill	All glass choices except: <ul style="list-style-type: none"> <li>• Full-Light with Clear Glass, Clear GBG or Clear BBG</li> <li>• Any direct-set sidelight</li> </ul>	Yes

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.



Ed Engelbrecht, Vice President  
Pella Corporation, November 30, 2009

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. As in all tax matters, the taxpayer is advised to consult their tax professional.

Pella Corporation and its sales partners assume no liability regarding the homeowner's ability to obtain tax credits.