



Manufacturer's Certification Statement

Issued: July 1st, 2009

MI Windows and Doors, Inc., 650 West Market Street, Gratz, PA 17030, provides this Manufacturer's Certification Statement so that you, the purchaser, can verify that certain MI windows and doors are eligible for the energy tax credits provided in the American Recovery and Reinvestment Act of 2009.

The American Recovery and Reinvestment Act of 2009 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 and doors 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 5 years.

In accordance with IRS guidelines, including IRS Notice 2006-26 and IRS Notice 2009-53, MI Windows and Doors has determined that the MI products listed on the following pages of this Certification Statement with performance criteria ≤ 0.30 U-factor and $\leq .30$ Solar Heat Gain Coefficient/SHGC are "Eligible Building Envelope Components" and qualify for the Federal income tax credit allowed under Section 25C of the Internal Revenue Code.

Thermal performance criteria for the products listed in this Certification Statement have been independently tested and verified by the National Fenestration Rating Council (NFRC).

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

A handwritten signature in black ink, appearing to read 'Matt Desoto'.

Matt Desoto
Chief Operating Officer
MI Windows and Doors, Inc

IRS guidance indicates that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. Taxpayers should retain this Certification as part of their tax records.

MI Windows and Doors, Inc is not a legal or tax advisor. MI Windows and Doors expressly disclaims any responsibility for determining whether a purchaser will receive the energy tax credit. MI Windows and Doors recommends that consumers consult their tax advisors and review IRS guidance prior to purchasing any window or door product. For further details on the energy tax credit, visit the IRS website (www.irs.gov).



VINYL COLLECTION (SERIES 5000 & 300)
THERMAL TEST INFORMATION

VINYL WINDOWS AND DOORS - WEST
THERMAL PERFORMANCE

| Product Series/Type | 2009-2010 Energy Tax Credit* | Glazing Type | U-Value | SHGC | Visible Light Transmittance | Energy Star Compliance (See Map Below) |
|-------------------------------------|------------------------------|--------------------------------|---------|------|-----------------------------|--|
| 5500 Single Hung | | LoE366/Argon IG | 0.30 | 0.23 | 0.53 | |
| 5600 Fixed | | LoE366/Argon IG | 0.27 | 0.24 | 0.57 | |
| 5800 Slider | | LoE366/Argon IG | 0.30 | 0.23 | 0.53 | |
| 5800 3-Lite Slider | | LoE366/Argon IG | 0.30 | 0.23 | 0.53 | |
| Series 350 HomeMaker II Single Hung | | LoE 366/Argon | 0.29 | 0.23 | 0.54 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.29 | 0.23 | 0.54 | |
| Series 380 HomeMaker II Double Hung | | LoE 366/Argon | 0.30 | 0.22 | 0.51 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.30 | 0.22 | 0.51 | |
| Series 355 HomeMaker II Fixed | | LoE 366/Argon | 0.26 | 0.24 | 0.57 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.26 | 0.24 | 0.57 | |
| Series 347 HomeMaker II Casement | | LoE 366/Argon | 0.29 | 0.19 | 0.43 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.29 | 0.19 | 0.43 | |
| Series 340 HomeMaker II Awning | | LoE 366/Argon | 0.28 | 0.19 | 0.43 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.29 | 0.19 | 0.43 | |
| Series 360 HomeMaker II Slider | | LoE 366/Argon | 0.29 | 0.23 | 0.54 | |
| | | Green&Clean (DSB LoE366/Argon) | 0.29 | 0.23 | 0.54 | |
| Series 390 HomeMaker II Patio Door | | LoE 366/Argon | 0.29 | 0.23 | 0.54 | |



Product Meets the Energy Tax Credit Criteria (U-Value equal to or better than a 0.30 & a Solar Heat Gain Coefficient (SHGC) of 0.30)

*Go to www.energystar.gov for more details on the EnergyTax Credit

**All ratings for grids reflect flat grid options

**Above values can vary depending on use of flat grids or sculptured grids and optional glass thicknesses upgrades such as 1/4" laminated, 1/8" tempered, 3/16" decorative glass etc... Please visit our website at www.miwd.com for more detail.

Definitions

LoE2 – Cardinal's proprietary low-emissivity glass with a transparent coating which acts as a thermal mirror – used to increase a window's insulating value, block or increase heat flow, and reduce fading.

LoE240 – Cardinal's proprietary low-emissivity glass with a transparent coating which acts as a thermal mirror – used to increase a window's insulating value, block or increase heat flow, and reduce fading.

LoE366 – Cardinal's proprietary low-emissivity glass with 3 layers of a transparent silver coating which acts as a thermal mirror – used to increase a window's insulating value, block or increase heat flow, and reduce fading.

Green&Clean – MI's exclusive glass package utilizing most all of Cardinal's premier options including: Cardial IG with XL Spacer, LoE366 with argon enhancement, and Neat-Naturally clean glass.

Argon - An inert, colorless, and harmless gas used instead of air in sealed spaces between panes of glass in insulating glass units to increase insulation. Argon is less conductive to heat than air. It is injected in the airspace of an insulating unit,

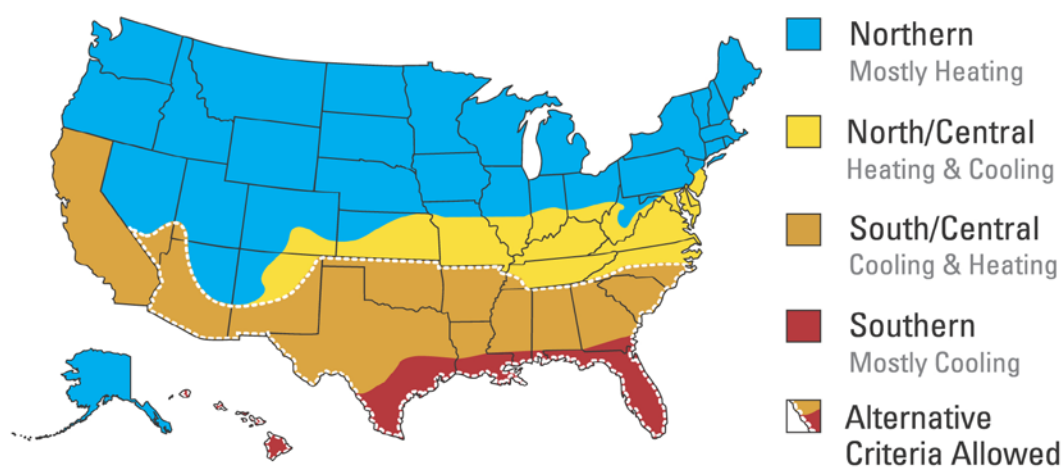
Grids – Decorative inserts for windows or door glazing that adds a traditional touch – available in flat and sculptured.

U-Value - U-Value measures the rate of heat transfer and tells you how well the window insulates. The lower the U-Factor, the better the window insulates.

SHGC (Solar Heat Gain Coefficient) - measures the fraction of solar energy admitted and tells you how well the product blocks heat caused by sunlight. The lower the SHGC, the less solar heat the window transmits. SHGC is measured on a scale of 0 to 1.

VLT (Visible Light Transmittance) - measures the amount of light the window lets through. The higher the VT, the more light you see. VT is measured on a scale of 0 to 1.

Energy Star Compliance



MI Windows and Doors expressly disclaims any responsibility for determining whether a particular product qualifies for the tax credit. Further, MI does not intend to and is not providing legal or tax advice and recommends that purchasers consult their own tax advisor to determine whether the products they purchase qualify for the tax credit.

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