



**Manufacturer's Certification Statement  
for Andersen® 100 Series 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**

**Andersen Corporation  
100 Fourth Avenue North  
Bayport, MN 55003**

This Manufacturer's Certification Statement ("Statement"), dated June 3, 2009, identifies Andersen® 100 Series exterior windows and exterior doors manufactured by Andersen Corporation ("Andersen") 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 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2009-53<sup>1</sup>, Andersen has determined, based on ratings certified by the National Fenestration Rating Council (NFRC)<sup>2</sup>, that the following Andersen® 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.

A handwritten signature in black ink, appearing to read "Jay Lund".

Jay Lund  
President, Andersen Window and Door Group








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<sup>1</sup> The information contained in this Statement is based on IRS Notice 2009-53 and the language of the 2009 Act as we understand it as of the date noted above. Andersen may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Andersen 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. Andersen bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular 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 June 3, 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.

**Andersen® 100 Series Product Performance\***

<b>Andersen® Product Line</b>	<b>Product Type</b>	<b>Glass Type</b>	<b>U-Factor</b>	<b>SHGC</b>
100 Series	Casement Window 	Low-E	0.29	0.28
		Low-E with Finelight™ Grilles	0.29	0.25
		Low-E SmartSun™	0.29	0.19
		Low-E SmartSun™ with Finelight™ Grilles	0.29	0.17
100 Series	Awning Window 	Low-E	0.29	0.28
		Low-E with Finelight™ Grilles	0.29	0.25
		Low-E SmartSun™	0.29	0.19
		Low-E SmartSun™ with Finelight™ Grilles	0.29	0.17
100 Series	Single-Hung Window 	Low-E SmartSun™	0.30	0.21
		Low-E SmartSun™ with Finelight™ Grilles	0.30	0.19
100 Series	Gliding Window 	Low-E SmartSun™	0.30	0.21
		Low-E SmartSun™ with Finelight™ Grilles	0.30	0.19
100 Series	Fixed Window 	Low-E with Finelight™ Grilles	0.30	0.29
		Low-E SmartSun™	0.29	0.22
		Low-E SmartSun™ with Finelight™ Grilles	0.29	0.20
100 Series	Transom Window 	Low-E with Finelight™ Grilles	0.30	0.29
		Low-E SmartSun™	0.29	0.22
		Low-E SmartSun™ with Finelight™ Grilles	0.29	0.20
100 Series	Gliding Patio Door 	Low-E SmartSun™	0.30	0.21
		Low-E SmartSun™ with Finelight™ Grilles	0.30	0.19

\*Where grilles are identified, all grille patterns apply. Andersen® 100 Series windows and doors with breather tubes are not eligible for the tax credit.