



**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**

	<b>No Grid</b>	<b>Flat GBG</b>	<b>Contour GBG*</b>	<b>Traditional SDL</b>
<b>SpectraGuard Vinyl Series 2300</b>				
<b>Standard Energy Package 3/4" Insulating Glass PPG Solarban 60 Low-E Glass, Argon filled SuperSpacer NXT</b>	DH2360	DH2360	DH2360	DH2360
	HR2310	HR2310	HR2310	HR2310
	-	PW2320	PW2320	PW2320
<b>Climate Control ES 1 &amp; 2 Package 3/4" Insulating Glass PPG Solarban 70 Low-E Glass, Argon filled SuperSpacer NXT</b>	DH2360	DH2360	DH2360	DH2360
	HR2310	HR2310	HR2310	HR2310
	PW2320	PW2320	PW2320	PW2320

\* Contour GBG's are 13/16" Insulated Glass

<b>Vinyl Series 400</b>	<b>No Grid</b>	<b>Flat GBG</b>	<b>Contour GBG</b>	<b>Basic &amp; Classic SDL*</b>
<b>7/8" Insulating Glass PPG Solarban 60 Low-E Glass, Argon filled SuperSpacer NXT</b>	-	-	-	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	-	PW420	PW420	PW420
<b>7/8" Insulating Glass PPG Solarban 70 Low-E Glass, Argon filled SuperSpacer NXT</b>	SH400	SH400	SH400	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	PW420	PW420	PW420	PW420
<b>7/8" Insulating Glass Cardinal Solar Control 240 Low-E Glass, Argon filled SuperSpacer NXT</b>	SH400	SH400	SH400	SH400
	HR410	HR410	HR410	HR410
	CA440	CA440	CA440	CA440
	PW420	PW420	PW420	PW420

\* SDL's are 3/4" Insulating Glass

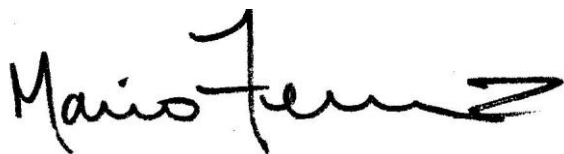
<b>Vinyl Series 500</b>	<b>No Grid</b>	<b>Flat GBG</b>	<b>Contour GBG</b>	<b>Basic &amp; Classic SDL*</b>
<b>7/8" Laminated Insulating Glass PPG Solarban 60 Low-E Glass, Argon filled SuperSpacer NXT</b>	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	-	PW520	-	PW520
<b>7/8" Laminated Insulating Glass PPG Solarban 70 Low-E Glass, Argon filled SuperSpacer NXT</b>	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	PW520	PW520	PW520	PW520
<b>7/8" Laminated Insulating Glass Cardinal Solar Control 240 Low-E Glass, Argon filled SuperSpacer NXT</b>	SH500	SH500	-	-
	HR510	HR510	-	-
	CA540	CA540	CA540	CA540
	PW520	PW520	-	PW520

\* SDL's are 3/4" Laminated Insulating Glass

Vinyl Series 2200	No Grid	Flat GBG	Contour GBG	Basic & Classic SDL*
Solarban 60, Argon filled SuperSpacer 13/16" IG (1/8Ann-9/16argon-1/8Ann) or Temp	-	-	-	-
	HR2210	HR2210	HR2210	HR2210
	-	-	-	-
	-	PW/AR2200	PW/AR2200	PW/AR2200
	PW2260	PW2260	PW2260	PW2260
	-	AR2260	AR2260	AR2260
Solarban 70XL, Argon filled SuperSpacer 13/16" IG (1/8Ann-9/16argon-1/8Ann) or Temp	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
Cardinal SolarControl L240, Argon filled SuperSpacer 13/16" IG (1/8Ann-9/16argon-1/8Ann) or Temp	-	-	-	-
	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.

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.



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.**