



**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            "Eligible Building Envelope Component", per Internal Revenue Code Section 25C            When Installed as an Exterior Window or Door in all Climate Zones</b>		
<b>Pella Windows</b>	<b>Description</b>	<b>Entire U.S.</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 and tinted glass)</li> <li>• Clear</li> <li>• Obscure</li> </ul>	Yes
Architect Series 850 Windows	SunDefense™ Dual Low-E with argon, with or without grilles, rectangular units only	Yes
Pella Fixed Frame / Special Shapes	SunDefense™ Dual Low-E with argon, with or without grilles	Yes
Vinyl Windows – includes ThermaStar by Pella® Centera by Pella™ Encompass by Pella™	SunDefense – Low-E 366 insulating glass with argon available on all products with or without grilles	Yes
	Low-E insulating glass with argon – Casement window with or without grilles	
<b>Pella Doors</b>	<b>Description</b>	<b>Entire U.S.</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 and tinted glass)</li> <li>• Clear</li> <li>• Obscure</li> </ul>	Yes
Architect Series 850 Patio Doors	<ul style="list-style-type: none"> <li>• Hinged Patio Doors: SunDefense™ Dual Low-E with argon, with or without grilles</li> <li>• Sliding Patio Doors: Pending updates April 2009</li> </ul>	Yes
Vinyl Windows – includes ThermaStar by Pella® Centera by Pella™ Encompass by Pella™	SunDefense – Low-E 366 insulating glass with argon available on all products with or without grilles	Yes
	Low-E insulating glass with argon – Patio Door with grilles	

**Pella Entry Doors and Sidelights Eligible for Tax Credits  
 "Eligible Building Envelope Component", per Internal Revenue Code Section 25C  
 When Installed as an Exterior Door in all Climate Zones**

<b>Pella Entry Doors</b>	<b>Description</b>	<b>Entire U.S.</b>
<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, April 23, 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.