



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.

| Pella Windows and Doors | Description | Entire U.S. |
|--|---|--------------------|
| Pella 750 Designer Series® 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"> • Low-E (required for High Altitude and tinted glass) • Clear • Obscure | Yes |
| Pella 750 Designer Series® 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"> • Low-E (required for High Altitude and tinted glass) • Clear • Obscure | Yes |
| ThermaStar by Pella® Windows and Doors | High Performance Glass – Low-E 366 insulating glass with argon available on all products with or without grilles in West region only (shaded area on map below) | West Region |
| ThermaStar by Pella Windows | Low-E insulating glass with argon – Casement Window with or without grilles in East region (white area on map below) | East Region |
| ThermaStar by Pella Doors | Low-E insulating glass with argon – Sliding Patio Door with grilles in East region (white area on map below) | East Region |



**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**

| Pella Entry Doors | Description | Entire U.S. |
|--|---|--------------------|
| All sizes, steel or fiberglass door panels, in-swing aluminum-clad door frames | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Low-E, Clear Glass or Clear GBG | Yes |
| All sizes, fiberglass door panels, in-swing wood door frames | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG | Yes |
| All sizes, steel door panels, in-swing wood door frames | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG | Yes |
| All sizes, fiberglass door panels, out-swing wood door frames | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass, Clear GBG, or any Decorative Glass | Yes |
| All sizes, steel door panels, out-swing wood door frames | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG | Yes |
| Pella Sidelights | Description | Entire U.S. |
| All sizes, fiberglass panel with aluminum-clad frame | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass, Clear GBG or any Decorative Glass • Any direct-set sidelight | Yes |
| All sizes, steel panel with aluminum-clad frame | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Full-Light with Clear Glass or Clear GBG • Any direct-set sidelight | Yes |
| All sizes, fiberglass or steel panel with wood frame | With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Full-Light with Clear Glass or Clear GBG • Any direct-set sidelight | 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, February 24, 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.