

## Manufacturer's Certification Statement

**Pertaining to the:**

American Recovery and Reinvestment Act of 2009

**Farley Windows & Doors**

This Manufacturer's Certification Statement can be relied upon by you, the taxpayer, for verification that certain Farley windows are eligible for the tax credits identified in the "American Recovery and Reinvestment Act of 2009".

The Internal Revenue Service (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:

Farley Windows USA, Inc.  
PO Box 489  
Massena, NY 13662

Farley WinDoor Ltd  
300 MacDonald Blvd.  
Alexandria, ON, K0C 1A0  
CANADA

The IRS defines windows and doors that are eligible for the tax credits of the Emergency Economic Stabilization Act of 2008 as "Eligible Building Envelope Components."

Per IRS Notice 2006-26, a window or door (other than a storm window or storm door) with U-Factor and SHGC less than or equal to 0.30, is an Eligible Building Envelope Component and qualifies for the credit allowed under Internal Revenue Code Section 25C, and is eligible for the tax credit.

In accordance with the IRS Notice 2006-26, Farley Windows & Doors has determined that its 3000 Series, 4000 Series and 200 Series purchased with the **Sol-R® Shield Plus 366 glass**, with or without grilles, are "Eligible Building Envelope Component(s)" that qualify for the federal income tax credit allowed under Section 25C of the Internal Revenue Code, when purchased and installed as an exterior window, with the glass package mentioned above, from January 1, 2009 through December 31, 2010.

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. Farley Windows & Doors and its sales partners assume no liability regarding the homeowner's ability to obtain tax credits.

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.



Dominique VanVoorhis  
President  
Farley Windows USA Inc.  
May 21, 2009

This Certificate is intended to show that Farley Windows products are Eligible Building Envelope Components under the relevant IRC sections. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.