



Manufacturer's Certification Statement

Issued: August 10th, 2009

MI Windows and Doors, Inc., 650 West Market Street, Gratz, PA 17030, provides this Manufacturer's Certification Statement so that you, the purchaser, can verify that the E-Saver windows are eligible for the energy tax credits provided in the American Recovery and Reinvestment Act of 2009.

The American Recovery and Reinvestment Act of 2009 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 and doors 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.

In accordance with IRS guidelines, including IRS Notice 2006-26 and IRS Notice 2009-53, MI Windows and Doors has determined that the E-Saver windows listed at the bottom of this Certification Statement with performance criteria \leq 0.30 U-factor and \leq .30 Solar Heat Gain Coefficient/SHGC are "Eligible Building Envelope Components" and qualify for the Federal income tax credit allowed under Section 25C of the Internal Revenue Code.

Thermal performance criteria for the products listed in this Certification Statement have been independently tested and verified by the National Fenestration Rating Council (NFRC).

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct and complete.

Matt Desoto
Chief Operating Officer
MI Windows and Doors, Inc

Product Series/Type	2009-2010 Energy Tax Credit*	Glazing Type	U-Value**	SHGC**	Visible Light Transmittance**
E-Saver 4300 Single Hung		ETC 30 Glass Package	0.30	0.29	0.55
		ETC 30 Glass Package w/ Grids	0.30	0.26	0.49



Product Meets the Energy Tax Credit Criteria

*Go to www.energystar.gov for more details on the Energy Tax Credit

**All ratings for grids reflect flat grid options

Definitions

ETC 30 – Dual pane insulated glass package with high performance Low-E, argon enhancement and low conductance spacer

IRS guidance indicates that taxpayers are not required to attach the Manufacturer's Certification Statement to their tax returns. Taxpayers should retain this Certification as part of their tax records.

MI Windows and Doors, Inc is not a legal or tax advisor. MI Windows and Doors expressly disclaims any responsibility for determining whether a purchaser will receive the energy tax credit. MI Windows and Doors recommends that consumers consult their tax advisors and review IRS guidance prior to purchasing any window or door product. For further details on the energy tax credit, visit the IRS website (www.irs.gov).