



ROGERS WINDOWS INC.

500 BLUE SKY PARKWAY
LEXINGTON, KENTUCKY 40509-9446

(859) 299-1349
FAX (859) 299-5734

MANUFACTURER'S CERTIFICATION STATEMENT

American Recovery and Reinvestment Act of 2009

This Manufacturer's Certification Statement can be relied upon by you, the taxpayer, for verification that certain Rogers windows 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 defines windows 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, Rogers has determined the following Rogers windows are Eligible Building Envelope Components and qualify for the credit allowed under Internal Revenue Code Section 25C, when installed as an exterior window 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.

ROGERS WINDOWS	DESCRIPTION	ENTIRE U.S.
Series 9000	Replacement DH, 70/36 LowE Argon Gas, no Grids	Yes
Series 9000	Replacement DH, 70/36 LowE Argon Gas, with Grids	Yes
Series 9001	Replacement SH, 70/36 LowE Argon Gas, no Grids	Yes
Series 9001	Replacement SH, 70/36 LowE Argon Gas, with Grids	Yes
Series 9003	Replacement Slider, 70/36 LowE Argon Gas, no Grids	Yes
Series 9003	Replacement Slider, 70/36 LowE Argon Gas, with Grids	Yes
Timberview DH37	Replacement DH 70/36 LowE Argon Gas, no Grids	Yes
Timberview DH37	Replacement DH 70/36 LowE Argon Gas, with Grids	Yes

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.

Rogers Windows and its sales partners assume no liability regarding the homeowner's ability to obtain tax credits. Further, Rogers does not intend to and is not providing legal or tax advice and recommends that purchasers consult their own tax advisor to determine whether the products they purchase qualify for the tax credit.

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.

Dean Lowe, President
Rogers Windows, Inc.
January 2009