



**Manufacturer's Certification Statement
for Andersen® and EMCO® Storm Doors
that are Eligible Building Envelope Components under Section 25C of the
Internal Revenue Code as amended by the American Recovery and Reinvestment Act of 2009**

**EMCO Enterprises, Inc.
2121 East Walnut Street
Des Moines, IA 50317**

This Manufacturer's Certification Statement ("Statement"), dated July 29, 2009, identifies Andersen® and EMCO® storm doors manufactured by EMCO Enterprises, Inc., a wholly owned subsidiary of Andersen Corporation, that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the American Recovery and Reinvestment Act of 2009 (the "2009 Act").

The 2009 Act 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 performance requirements be met to qualify for the credit and that the components be installed in a dwelling unit in the United States that is owned and used by the taxpayer as the taxpayer's principal residence. Further, the original use of the components must commence with the taxpayer, and the components must be expected to remain in use for at least 5 years.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2009-53¹, a storm door is an Eligible Building Envelope Component that qualifies for the tax credit when, in combination with the exterior door over which it is installed:

- (a) Has a U-Factor and Solar Heat Gain Coefficient (SHGC) of 0.30 or below; and
- (b) Meets the prescriptive criteria for such component established by the International Energy Conservation Code (IECC).

Based on these criteria, Andersen has determined that the storm doors listed in this certification statement meet these criteria when installed with certain classes of exterior doors, and have therefore concluded that each of these products is an "Eligible Building Component" that may qualify for the credit allowed under Section 25C in all climate zones of the United States.

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

A handwritten signature in black ink that reads "Joseph G. Pauley".

Joseph G. Pauley
General Manager, EMCO Enterprises, Inc.

"Andersen" and all other marks where denoted are trademarks of Andersen Corporation and its subsidiaries. ©2009 Andersen Corporation. All rights reserved.

The information contained in this Statement is based on IRS Notice 2009-53 and the language of the 2009 American Recovery and Reinvestment Act as we understand it as of the date noted above. Andersen and EMCO may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Andersen and EMCO do not intend to and is not providing legal or tax advice and recommends that purchasers consult with the IRS or their own tax advisors to determine whether they qualify for the tax credit. Andersen and EMCO bear no responsibility for validating or obtaining the tax credit and expressly disclaim any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

Eligible Andersen® Storm Door Products for Energy Tax Credit

| | Steel Exterior Door with: | | | | Wood Exterior Door with: | | | | Fiberglass Exterior Door with: | | | |
|---|---------------------------|----------------------|----------------------|-----------------------|--------------------------|----------------------|----------------------|-----------------------|--------------------------------|----------------------|----------------------|-----------------------|
| | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel | Full-Lite Glass Panel | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel | Full-Lite Glass Panel | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel | Full-Lite Glass Panel |
| Contemporary Deluxe Interchangeable Fullview with Insulating Glass in combination with: | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* |
| Contemporary Deluxe Series in combination with: | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | |
| Contemporary Series in combination with: | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | |
| Contemporary Trim Series in combination with: | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | | Eligible** | Eligible** | Eligible** | |

*Assumes exterior door has U-Factor of 0.60 or less and SHGC of 0.35 or less

**Assumes exterior door has U-Factor of 0.45 or less and SHGC of 0.30 or less

Eligible EMCO® Storm Door Products for Energy Tax Credit

| | Steel Exterior Door with: | | | Wood Exterior Door with: | | | Fiberglass Exterior Door with: | | |
|--|---------------------------|----------------------|----------------------|--------------------------|----------------------|----------------------|--------------------------------|----------------------|----------------------|
| | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel | No Glass Panel | 1/2 Lite Glass Panel | 3/4 Lite Glass Panel |
| Traditional Deluxe Series - Store-in-Door™ Models in combination with: | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* | Eligible* |
| Traditional Deluxe Series – Single Vent Models in combination with: | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** |
| Traditional Deluxe Series – Dual Vent Models in combination with: | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** |
| Traditional Series – Aluminum Models in combination with: | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** | Eligible** |

*Assumes exterior door has U-Factor of 0.54 or less and SHGC of 0.30 or less

**Assumes exterior door has U-Factor of 0.47 or less and SHGC of 0.30 or less