



## **Manufacturer's Certification Statement**

**Related to**

**Windows and 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.**

This manufacturer's Certification Statement, dated May 1, 2009 identifies windows and doors manufactured by Soundproof Windows 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 requirements be met to qualify for the credit. For example, your existing windows or doors in combination with our windows and sliding glass doors may qualify for the tax credit. 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.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2006-26<sup>1</sup>, Soundproof Windows has determined that our products do meet the required criteria. As a result, we have concluded that all of our products are "Eligible Building Components" that may qualify for the credit allowed under Section 25C and 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.

Randy Brown  
CEO, Soundproof Windows

<sup>1</sup>As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 2009 Act. The information contained in this Statement is based on IRS Notice 2006-26 and the language of the 2009 Act as we understand it is of the date noted above. Soundproof Windows may, but is under no obligation to, update this Statement when new information and interpretations from the IRS or their own tax advisers to determine whether they qualify for the tax credit. Soundproof Windows bears no responsibility for validating the tax credit. Soundproof Windows expressly disclaims any responsibility for determining whether a particular product qualifies for the tax credit.