



## Manufacturer's Certification Statement

related to

### **Mathews Brothers Company products 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 November 18, 2009, identifies Mathews Brothers Company products, including Alliance® Windgate, Alliance® Belmont, Alliance® Hawthorne, Noah Merrill™/Dura Classic, Addie Richmond™, Clara Starrett™, Sanford Hills™, and Jennie Kreger™/Regal exterior windows and doors, with a glass date of December 2008 or later, 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. This bill extends and modifies the tax credits for windows, doors and skylights established in the Energy Policy Act of 2005.

Qualifying products purchased and installed between January 1, 2009 and December 31, 2010 are eligible for a tax credit equal to 30 percent of the product cost (installation is not included). The maximum amount of homeowner credit for all improvements combined is \$1500 during 2009 and 2010.

Windows and doors purchased prior to June 1, 2009 must meet or exceed the prescriptive criteria established by the 2001 Supplement to the 2000 International Energy Conservation Code (IECC), or the 2004 Supplement to the 2003 IECC for the climate zone in which the product is installed. These products bear the ENERGY STAR® designation.

Windows and doors purchased on or after June 1, 2009 must have U-factor and Solar Heat Gain Coefficient (SHGC) ratings of 0.30 or less. These ratings must be certified by the National Fenestration Rating Council (NFRC).

In both instances, windows and doors must be installed in a dwelling 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. Additionally, the tax credit applies solely to residential replacement applications, and not to commercial or new construction applications.

Based on Section 25C of the Internal Revenue Code as amended by the 2009 Act, as well as IRS Notice 2006-26, Mathews Brothers Company has determined, based on ratings certified by the NFRC, that the following Mathews Brothers Company products with the specified glass types noted have been certified as ENERGY STAR or have both (a) a U-Factor rating of 0.30 or lower, and (b) a SHGC of 0.30 or lower. As a result, we have concluded that each of these products in an "Eligible Building Component" that may qualify for the credit allowed under Section 25C in our climate zone.

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.

Scott L. Hawthorne  
President, Mathews Brothers Company



**Mathews Brothers Company Eligible Building Envelope Components**  
*January 1, 2009 through May 31, 2009*

Must have a U-Factor less than or equal to 0.35, as per ENERGY STAR® Requirements for Northern Zone

**All products made with Guardian® Low-E**

Alliance® Products	Windgate/Belmont Single/Double Hung	With or without grille	
	Windgate/Belmont Single/2-Lite/3-Lite Slide	With or without grille	
	Windgate/Belmont Casement	With or without grille	
	Windgate/Belmont Awning	With or without grille	
	Windgate/Belmont Picture	With or without grille	
	Bay/Bow	With or without grille	
	Hawthorne Double Hung	With or without grille	
	Hawthorne Picture	With or without grille	
	Mathews Brothers Products	Jennie Kreger/Regal Patio Door	With or without grille
		Noah Merrill/DuraClassic Double Hung	With or without grille
		Noah Merrill/DuraClassic Casement	With or without grille
		Noah Merrill/DuraClassic Awning	With or without grille
		Noah Merrill/DuraClassic Picture	With or without grille
		Acadia Double Hung	With or without grille
Classics Single/Double Hung		With or without grille	
Classics Single/2-Lite/3-Lite Slide		With or without grille	
Classics Casement		With or without grille	
Classics Awning		With or without grille	
Classics Picture	With or without grille		
Classics Patio Door	With or without grille		
Classics Bay/Bow	With or without grille		
Mathews Brothers Wood Double Hung (Bost) 1-3/8			
Mathews Brothers Modular Double Hung			
Mathews Brothers Wood Picture 1-3/8			

**Mathews Brothers Company Eligible Building Envelope Components**  
*June 1, 2009 through December 31, 2010*

Must have a U-Factor less than or equal to 0.30, and a Solar Heat Gain Coefficient less than or equal to 0.30

**All products made with StimulusE™ (Guardian Low-E and Argon)**

		U-Factor	SHGC
Alliance® Products	Windgate/Belmont Single/Double Hung (no GBG)	0.29	0.29
	Windgate/Belmont Single/Double Hung (w/ GBG )	0.28	0.30
	Windgate/Belmont Single Slide (no GBG)	0.28	0.29
	Windgate/Belmont Single Slide (w/ GBG)	0.28	0.28



**Mathews Brothers Company Eligible Building Envelope Components**

*June 1, 2009 through December 31, 2010*

Must have a U-Factor less than or equal to 0.30, and a Solar Heat Gain Coefficient less than or equal to 0.30

**All products made with StimulusE™ (Guardian Low-E and Argon)**

		U-Factor	SHGC
Alliance® Products	Windgate/Belmont 2-Lite/3-Lite Slide (no GBG)	0.27	0.30
	Windgate/Belmont 2-Lite/3-Lite Slide (w/ GBG)	0.28	0.27
	Windgate/Belmont Casement (no GBG)	0.27	0.29
	Windgate/Belmont Casement (w/ GBG)	0.28	0.26
	Windgate/Belmont Awning (no GBG)	0.28	0.29
	Windgate/Belmont Awning (w/ GBG)	0.28	0.26
	Windgate/Belmont Picture (w/ GBG)	0.29	0.29
	Hawthorne Double Hung (no GBG)	0.30	0.29
	Hawthorne Double Hung (w/ GBG)	0.30	0.27
	Hawthorne Picture (w/ GBG)	0.29	0.29
	Mathews Brothers Products	Jennie Kreger/Regal Patio Door (no GBG)	0.29
Jennie Kreger/Regal Patio Door (w/ GBG)		0.29	0.26
Noah Merrill/DuraClassic Double Hung (no GBG)		0.30	0.28
Noah Merrill/DuraClassic Double Hung (w/ GBG)		0.30	0.25
Noah Merrill/DuraClassic Casement (no GBG)		0.27	0.28
Noah Merrill/DuraClassic Casement (w/ GBG)		0.27	0.25
Noah Merrill/DuraClassic Awning (no GBG)		0.27	0.28
Noah Merrill/DuraClassic Awning (w/ GBG)		0.27	0.25
Addie Richmond Double Hung (no GBG)		0.28	0.25
Addie Richmond Double Hung (w/ GBG)		0.28	0.23
Acadia Double Hung (no GBG)		0.29	.029
Acadia Double Hung (w/ GBG)		0.29	0.26
Classics Single Hung (no GBG)		0.29	0.29
Classics Single Hung (w/ GBG)		0.29	0.28
Classics Double Hung (no GBG)		0.30	0.29
Classics Double Hung (w/ GBG)		0.30	0.27
Classics Single Slide (no GBG)		0.29	0.29
Classics Single Slide (w/ GBG)		0.28	0.28
Classics 2-Lite/3-Lite Slide (no GBG)		0.28	0.30
Classics 2-Lite/3-Lite Slide (w/ GBG)		0.28	0.27
Classics Casement (no GBG)		0.28	0.29
Classics Casement (w/ GBG)		0.28	0.26
Classics Awning (no GBG)		0.28	0.29
Classics Awning (w/ GBG)		0.28	0.26
Classics Picture (w/ GBG)		0.29	0.29

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**Mathews Brothers Company Eligible Building Envelope Components**  
**June 1, 2009 through December 31, 2010**

Must have a U-Factor less than or equal to 0.30, and a Solar Heat Gain Coefficient less than or equal to 0.30

***All products made with StimulusE™ (Guardian LowE and Argon)***

		U Factor	SHGC
Mathews Brothers Products	Classics Patio Door (no GBG)	0.29	0.30
	Classics Patio Door (w/ GBG)	0.29	0.26
	Mathews Brothers Wood Double Hung (Bost) 1-3/8	0.30	0.30
	Mathews Brothers Modular Double Hung	0.30	0.29
	Mathews Brothers Wood Picture 1-3/8	0.29	0.30