



Manufacturer's Certification Statement
 Pertaining to the
American Recovery and Reinvestment Act of 2009

Pella® Windows and Doors ▪ Pella Corporation

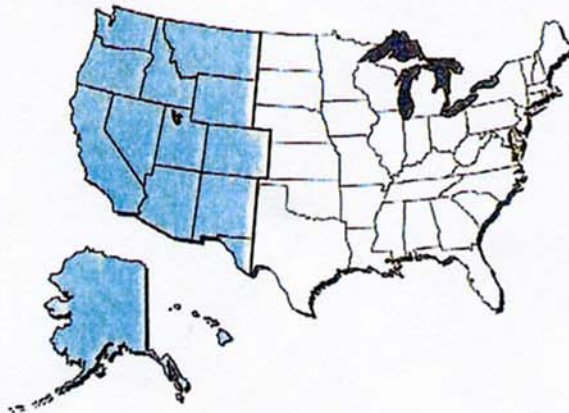
This Manufacturer's Certification Statement can be relied upon by you, the taxpayer, for verification that certain Pella windows and doors are eligible for the tax credits identified in the American Recovery and Reinvestment Act of 2009.

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 requires the manufacturer be identified: Pella Corporation, 102 Main St. Pella, IA 50219, as the manufacturer of Pella windows and doors.

The IRS defines windows and doors 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, Pella has determined the following Pella windows and doors are **Eligible Building Envelope Components** and qualify for the credit allowed under Internal Revenue Code Section 25C, when installed as an exterior window or door 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.

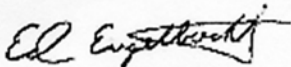
Pella Windows and Doors	Description	Entire U.S.
Pella 750 Designer Series® Wood Windows	Triple-pane glass, Low-E insulating glass with argon, with or without between-glass shades or blinds, with the following Hinged Glass Panels: <ul style="list-style-type: none"> • Low-E (required for High Altitude and tinted glass) • Clear • Obscure 	Yes
Pella 750 Designer Series® Wood Patio Doors	Triple-pane glass, Low-E insulating glass with argon, with or without between-glass shades or blinds, with the following Hinged Glass Panels: <ul style="list-style-type: none"> • Low-E (required for High Altitude and tinted glass) • Clear • Obscure 	Yes
Vinyl Windows and Doors – includes ThermaStar by Pella® Centera by Pella™ Encompass by Pella™	High Performance Glass – Low-E 366 insulating glass with argon available on all products with or without grilles in West region only (shaded area on map below)	West Region
	Low-E insulating glass with argon – Casement Window with or without grilles in East region (white area on map below)	East Region
	Low-E insulating glass with argon – Sliding Patio Door with grilles in East region (white area on map below)	East Region



**Pella Entry Doors and Sidelights Eligible for Tax Credits
 "Eligible Building Envelope Component", per Internal Revenue Code Section 25C
 When Installed as an Exterior Door in all Climate Zones**

Pella Entry Doors	Description	Entire U.S.
All sizes, steel or fiberglass door panels, in-swing aluminum-clad door frames	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Low-E, Clear Glass or Clear GBG 	Yes
All sizes, fiberglass door panels, in-swing wood door frames	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG 	Yes
All sizes, steel door panels, in-swing wood door frames	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG 	Yes
All sizes, fiberglass door panels, out-swing wood door frames	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass, Clear GBG, or any Decorative Glass 	Yes
All sizes, steel door panels, out-swing wood door frames	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Half-Light with Clear Glass or Clear GBG • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass or Clear GBG 	Yes
Pella Sidelights	Description	Entire U.S.
All sizes, fiberglass panel with aluminum-clad frame	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • ¾-Light with Clear Glass or Clear GBG • Full-Light with Clear Glass, Clear GBG or any Decorative Glass • Any direct-set sidelight 	Yes
All sizes, steel panel with aluminum-clad frame	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Full-Light with Clear Glass or Clear GBG • Any direct-set sidelight 	Yes
All sizes, fiberglass or steel panel with wood frame	With all decorative and non-decorative glass choices except: <ul style="list-style-type: none"> • Full-Light with Clear Glass or Clear GBG • Any direct-set sidelight 	Yes

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.



Ed Engelbrecht, Vice President
 Pella Corporation, February 24, 2009

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.

Pella Corporation and its sales partners assume no liability regarding the homeowner's ability to obtain tax credits.