



Manufacturer's Certification Statement

Related to

**Renewal by Andersen® Exterior Windows and Andersen® Doors
that May Qualify as Eligible Building Envelope Components under Section 25C of the Internal
Revenue Code as amended by the Consolidated Appropriations Act, 2016**

**Renewal by Andersen LLC
9900 Jamaica Avenue South
Cottage Grove, MN 55016**

This Manufacturer's Certification Statement ("Statement"), dated January 29, 2016 identifies Renewal by Andersen® exterior windows manufactured by Renewal by Andersen LLC ("Renewal by Andersen") and Andersen® exterior doors manufactured by Andersen Corporation ("Andersen") that may qualify as "Eligible Building Envelope Components" for a tax credit under Section 25C of the Internal Revenue Code, as amended by the Consolidated Appropriations Act, 2016¹ (the "2016 Act").

The 2016 Act modifies the tax credit for certain energy efficient components that are purchased and installed from January 1, 2015 through December 31, 2016. The tax law requires that certain requirements be met to qualify for the credit. For example, exterior windows, doors and skylights may qualify for the tax credit if they meet the applicable ENERGY STAR® program requirements of the climate zone in which the product(s) will be installed. 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 2016 Act, as well as guidance from previous IRS Notices (2006-26 and 2013-70)², Renewal by Andersen has determined, based on U-Factor and SHGC (Solar Heat Gain Coefficient) ratings certified by the National Fenestration Rating Council (NFRC)³, that certain Renewal by Andersen and Andersen® products meet the Version 5.0 (referred to as 2010) ENERGY STAR program requirements for windows, skylights and exterior doors depending on the ENERGY STAR climate zone. As a result, we have concluded that a product that meets the ENERGY STAR program requirements for U-Factor and, as applicable, SHGC as listed in the Renewal by Andersen NFRC Rating/ENERGY STAR qualification document by ENERGY STAR climate zone listed on the Renewal by Andersen website⁴ is an "Eligible Building Component" that may qualify for the credit allowed under Section 25C when installed in the applicable ENERGY STAR climate zone, as long as all other requirements of the statute are met. Products with special glass options and custom sizes larger than those listed do not qualify at this time. Information on how to determine the U.S. climate zone where you live can be found at: <http://tinyurl.com/4b9xaxa>

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.

Paul Delahunt
President, Renewal by Andersen

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¹Consolidated Appropriations Act, 2016, Pub. L. No. 114-113 (Dec. 18, 2015).

²As of the date of this document, the IRS has not issued updated guidelines related to the tax credits provided under the 26 U.S.C. §25C as revised by House bill HR 2029 and signed into law on December 18, 2015 which, as we understand, amends and extends the tax credit through 2016. The information contained in this Statement is based on IRS Notices 2006-26 and 2013-70 and the language of the 2016 Act as we understand it as of the date noted above. Renewal by Andersen may, but is under no obligation to, update this Statement when new information and interpretations from the IRS are obtained. Renewal by Andersen does 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. Renewal by Andersen bears no responsibility for validating or obtaining the tax credit and expressly disclaims any responsibility for determining whether a particular purchase or application qualifies for the tax credit.

³ NFRC ratings are based on modeling by a third party agency as validated by an independent test lab in compliance with NFRC program and procedural requirements.

⁴ Due to ongoing product changes, ongoing testing and certification and changing industry standards and requirements, this data may change over time.