



Manufacturer's Certification Statement Pertaining to the Energy Policy Act of 2005

The Energy Policy Act of 2005 allows consumers to receive a federal tax credit for making energy efficient improvements on their home, including installing ENERGY STAR qualified windows.

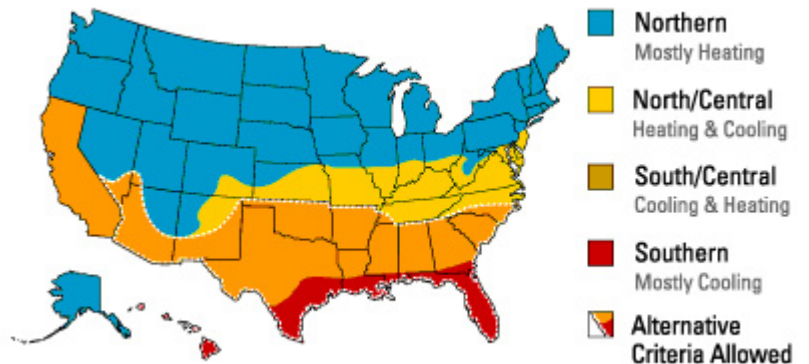
This Manufacturer's Certification Statement can also be relied on you, the taxpayer, for verification that certain Custom Built window and door products are eligible for tax credits identified in the Energy Policy Act of 2005.

The IRS has published tax related interpretations of the EPA Act of 2005 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:

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The IRS defines windows and doors that are eligible for the tax credits of the EPAct of 2005 as "Eligible Building Envelope Components."

Following the IRS guidelines, Custom Built has determined the following products designated with a "X" are Eligible Building Envelope Components and qualify for the credit allowed under Internal Revenue Code Section 25C, when installed in the U.S. climate zones illustrated in the map (right) as indicated in the table (below).



Custom Built Series	Glazing Description	Energy Star Qualified for Northern Climate
Double Hung and Slider		
Saturn	Insulated Clear	
	Insulated Low-E	X
	Insulated Low-E w/ Argon Gas	X
Polar Guard	Insulated Clear	
	Insulated Low-E	X
	Insulated Low-E w/ Argon Gas	X
Basement Hopper		
Polar Guard	Insulated Clear	
	Insulated Low-E	X
	Insulated Low-E w/ Argon Gas	X
Picture Window, Casement, Awning, Bay, Bow, Garden, Architectural Shape		
Saturn	Insulated Clear	
	Insulated Low-E	X
	Insulated Low-E w/ Argon Gas	X
Patio Door		
Imperial	Insulated Clear	
	Insulated Low-E w/ Argon Gas	X
Royalwood	Insulated Clear	
	Insulated Low-E w/ Argon Gas	X
Entrance Door		
Steel	All Door Configurations	X
FiberTuff Smooth	All Door Configurations	X
FiberTuff Woodgrain	All Door Configurations	X