



Thermal Industries, Inc.

A Division of Atrium



MANUFACTURER'S CERTIFICATION STATEMENT

[Thermal Industries, Inc., 5450 Second Avenue, Pittsburgh, PA, 15207, 800-245-1540](#)

This Manufacturer's Certification Statement (MCS) can be relied upon by you, the taxpayer, for verification that certain Thermal Industries, Inc. windows and/or doors are eligible for the tax credits identified in the [Energy Policy Act of 2005](#) (EPAAct of 2005). The Internal Revenue Service (IRS) has published tax related interpretations of the EPAAct of 2005 for "non-business energy property" – which are energy efficiency improvements to the taxpayer's principal residence – in IRS [Notice 2006-26](#).

HOW TO QUALIFY FOR THE IRS TAX CREDIT:

Eligible Building Envelope Components qualify for the credit allowed under IRS code. The easiest way to determine whether or not your Thermal Industries, Inc. windows and/or doors meet the highest energy efficiency standards, and therefore qualify for the tax credits identified in the [Energy Policy Act of 2005](#), is to look for the ENERGY STAR® / National Fenestration Rating Council (NFRC) label affixed to your new products. Your window/door was manufactured with the U-Value and Solar Heat Gain Coefficient (SHGC) values as stated on the NFRC label. Compare these values with the ENERGY STAR® charts on page two (2) of this MCS. This will determine if your window/door is an Eligible Building Envelope Component and qualifies for the IRS tax credits.

EXAMPLE: *If your Thermal Industries, Inc. window or door was manufactured with a U-Value of at least .35 with a Solar Heat Gain Coefficient (SHGC) less than .40 it is an Eligible Building Envelope Component for any area of the map and qualifies for the IRS credit.*

For tax purposes, homeowners are advised to keep their purchase receipt(s) and, remove and retain the ENERGY STAR® / National Fenestration Rating Council (NFRC) window/door labeling from all products. The IRS [Notice 2006-26](#) suggests that the taxpayer is not required to attach this MCS, or the labels, to their tax return. However, you may be required by the IRS to provide the above documents as proof that your Thermal Industries, Inc. windows/doors meet the ENERGY STAR® requirements in your area. As in all tax matters, taxpayers are advised to consult their tax professional.

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.

David S. Rascoe, President
Thermal Industries, Inc.
A Division of Atrium
November 2006



Thermal Industries, Inc.

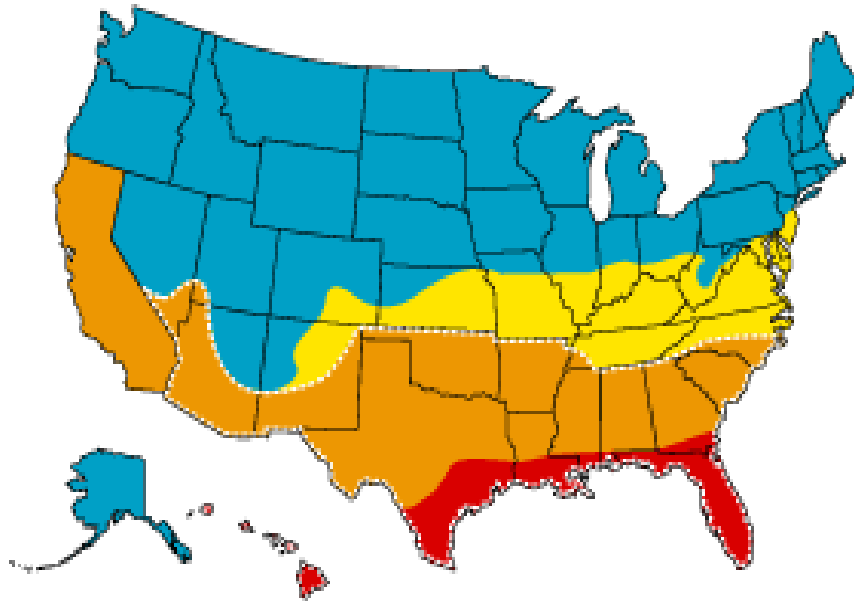
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ENERGY STAR CLIMATE ZONES



- Northern**
Mostly Heating
- North/Central**
Heating & Cooling
- South/Central**
Cooling & Heating
- Southern**
Mostly Cooling
- Alternative
Criteria Allowed**

CLIMATE ZONE LEGEND

Thermal Industries Windows & Doors

Climate Zone	U-Factor ¹	SHGC ²	
Northern	≤ 0.35	Any	
North/Central	≤ 0.40	≤ 0.55	
South/Central	≤ 0.40	≤ 0.40	Prescriptive
Southern	≤ 0.65	≤ 0.40	Prescriptive

¹ Btu/h.ft².°F

² Fraction of incident solar radiation.

³ U-Factor qualification criteria based on 2001 NFRC simulation and certification procedures that rate skylights at a 20-degree angle. Although reported U-Factor is higher than RES97 rated products, energy performance at the ENERGY STAR minimum qualifying level is equivalent.

Skylights

Climate Zone	U-Factor ¹		SHGC ²
	2001 NFRC rated at 20° ³	RES97 rated at 90° ⁴	
Northern	≤ 0.60	≤ 0.45	Any
North/Central	≤ 0.60	≤ 0.45	≤ 0.40
South/Central	≤ 0.60	≤ 0.45	≤ 0.40
Southern	≤ 0.75	≤ 0.75	≤ 0.40

⁴ NFRC certification using the 1997 NFRC procedures for residential windows (RES 97) that rated skylights at a 90-degree angle. Skylights rated under this procedure may be present in the marketplace until March 31, 2008. NFRC labels for products using this procedure state: "RES97 rated at 90 degrees."