



Window Company, Inc.

"Serving Our Customers Is  
Our Most Important Business."

## T E C H N I C A L   A D V I S O R Y

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Date: February 19, 2009

To: Valued Gilkey Customer

Subject: Federal Energy Tax Credit of up to \$1,500

The recently passed 2009 Economic Stimulus package includes a federal tax credits for homeowners who make energy efficient improvements. The window credit is 30% of the cost (excludes installation costs) of qualifying replacement windows – up to a maximum credit of \$1,500!

To qualify for the credit, windows must:

- be placed in service from January 1, 2009 through December 31, 2010,
- be for your principle residence, and
- have a U-factor and Solar Heat Gain Coefficient (SHGC) less than or equal to 0.30.

Gilkey Window Company combines technology and craftsmanship to make our products the best they can be. Gilkey windows and doors enhance the beauty and comfort of your home, while making it more energy efficient.

**All windows manufactured by Gilkey qualify for this tax credit.**

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### Manufacturer's certification statement

The Internal Revenue Service will clarify credit terms in guidance documents, which are expected to be released later this year.

Homeowners are encouraged to retain the following documentation as record of entitlement to the credit claimed:

1. This manufacturer's letter.
2. Purchase receipt or invoice.

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.

  
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# TECHNICAL ADVISORY

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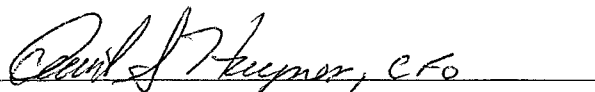
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Paul J. Heppner, CFO