



Notice

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2011 Window Film Tax Credits

Manufacturer's Certification for Compliance with the Energy Policy Act of 2005

Document purpose

To provide a compliance guide to consumers and dealers as to which Panorama® window film products qualify for Federal Tax Credits under the Energy Policy Act of 2005. This bill extends tax credits for energy efficient home improvements (windows, doors, roofs, insulation, HVAC, and non-solar water heaters). The Act provides a 2011 residential tax credit for consumers through the end of 2011.

Under section 25C of the Internal Revenue Code (I.R.C.), qualifying window film installations put in service from January 1, 2011 through December 31, 2011 are eligible for a maximum tax credit of 10% of the window film cost up to \$500. This tax credit only applies to improvements made to a primary residence. This certification statement is in compliance as of February 1, 2011 and meets the prescriptive criteria for such material or system established by the 2005 Energy Policy Act.

Manufacturer's Name and Address

Bekaert Specialty Films, LLC

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San Diego, CA 92123-1637
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Eligible building envelope component

An insulation material or system that is specifically and primarily designed to reduce heat loss or gain of a residence.

Qualifying components

See tables 1 through 5 to determine Panorama solar-control window film qualifying products for various climate zones, and windows.



Instructions

1. Certified products are sorted by zone then window configuration. Using the map on page 3 determine your climate zone.
2. For each window determine the glazing construction (glass and frame type) of the residence. Glazing type can include single pane clear, single pane tinted, double pane (IG) clear, double pane (IG) tinted, winter low-e or summer low-e. Frame type can include aluminium, wood or vinyl.
3. Qualifying products designated with a "YES" and are found to be in compliance for that climate zone and window configuration.
4. Complete IRS form 5695 and file 2011 Income Tax Returns by April 15, 2012. Forms are downloadable at www.energystar.gov, along with a list of other available energy efficiency tax credits. Maintain copies of the both dealer invoice listing the cost of the film (not the installation) and this manufacturer's certification statement for your records.

Additional Notes

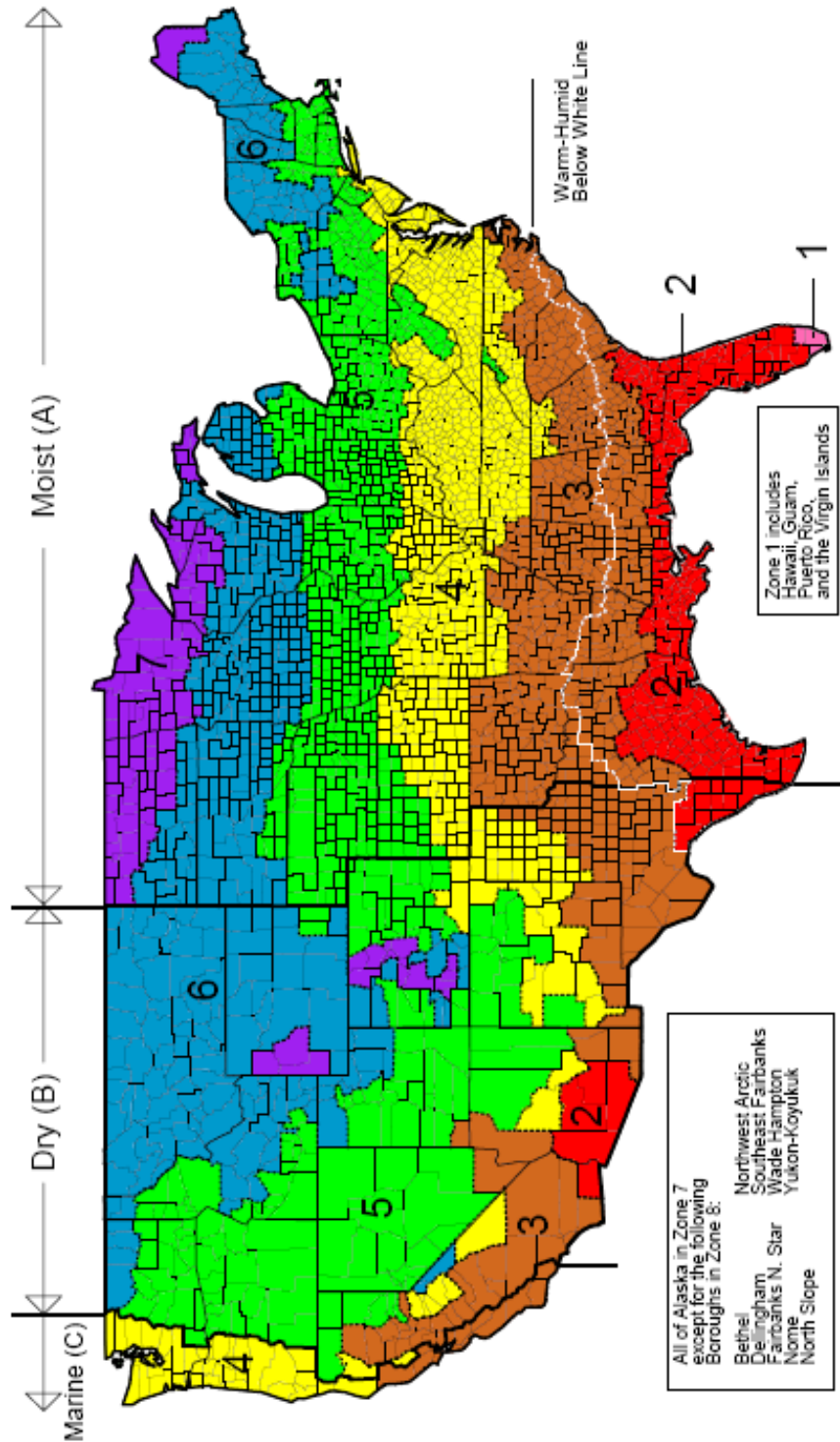
1. For storm windows use the double pane clear or double pane tinted configuration for determining product compliance.
2. Compliance is not dependent on other factors, such as, trees, bushes, adjacent buildings, internal or external shaded devices (screens, blinds, curtains) nor is the orientation of the windows with the residence.
3. If unable to determine the exact glass type use the more conservative value. If you do not know if a window is clear or low-e use the clear. If you know the glazing has a low-e coating but do not know the type use the winter low-e column.
4. Use of the Panorama solar safety versions is allowed as long as the standard film is also a qualifying product.
5. The use of Panorama window film products on the attached tables does not imply any warranty. Please consult your Panorama dealer for complete warranty information.

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.

A handwritten signature in black ink that reads "David Anderson". The signature is written in a cursive, flowing style.

David Anderson
Vice President Operations and R&D

Map of DOE's Proposed Climate Zones



March 24, 2003



Climate Zone 1

Based on IECC 2009

U-Factor <1.20 & SHGC <0.30

| | Single Pane Clear (Aluminium Frame) | Double Pane Clear (Wood/Vinyl Frame) | Double Pane Tinted (Wood/Vinyl Frame) | Double Pane Winter Low-E (Vinyl Frame) | Double Pane Summer Low-E2 (Vinyl Frame) |
|------------------|--|---|--|---|--|
| Hilite 70 | | | YES | | YES |
| Hilite 40 | | | YES | | YES |
| Sterling 70 | | | | | YES |
| Sterling 60 | | | YES | | YES |
| Sterling 50 | | | YES | | YES |
| Sterling 40 | | | YES | | YES |
| Sterling 20 | YES | YES | YES | YES | YES |
| Slate 50 | | | YES | | YES |
| Slate 40 | | | YES | | YES |
| Slate 30 | | | YES | | YES |
| Slate 20 | YES | | YES | | YES |
| Slate 10 | YES | YES | YES | YES | YES |
| Autumn Bronze 30 | | | YES | | YES |

Climate Zones 2-3

Based on IECC 2009

U-Factor <0.65(.50) & SHGC <0.30

| | Single Pane Clear (Aluminium Frame) | Double Pane Clear (Wood/Vinyl Frame) | Double Pane Tinted (Wood/Vinyl Frame) | Double Pane Winter Low-E (Vinyl Frame) | Double Pane Summer Low-E2 (Vinyl Frame) |
|------------------|--|---|--|---|--|
| Hilite 70 | | | YES | | YES |
| Hilite 40 | | | YES | | YES |
| Sterling 70 | | | | | YES |
| Sterling 60 | | | YES | | YES |
| Sterling 50 | | | YES | | YES |
| Sterling 40 | | | YES | | YES |
| Sterling 20 | | YES | YES | YES | YES |
| Slate 50 | | | YES | | YES |
| Slate 40 | | | YES | | YES |
| Slate 30 | | | YES | | YES |
| Slate 20 | | | YES | | YES |
| Slate 10 | | YES | YES | YES | YES |
| Autumn Bronze 30 | | | YES | | YES |



Climate Zones 4 thru 8

Based on IECC 2009

U-Factor <0.35 & SHGC None

| | Single Pane Clear (Aluminium Frame) | Double Pane Clear (Wood/Vinyl Frame) | Double Pane Tinted (Wood/Vinyl Frame) | Double Pane Winter Low-E (Vinyl Frame) | Double Pane Summer Low-E2 (Vinyl Frame) |
|------------------|---|--|---|--|---|
| Hilite 70 | | | | YES | YES |
| Hilite 40 | | | | YES | YES |
| Sterling 70 | | | | YES | YES |
| Sterling 60 | | | | YES | YES |
| Sterling 50 | | | | YES | YES |
| Sterling 40 | | | | YES | YES |
| Sterling 20 | | | | YES | YES |
| Slate 50 | | | | YES | YES |
| Slate 40 | | | | YES | YES |
| Slate 30 | | | | YES | YES |
| Slate 20 | | | | YES | YES |
| Slate 10 | | | | YES | YES |
| Autumn Bronze 30 | | | | YES | YES |