



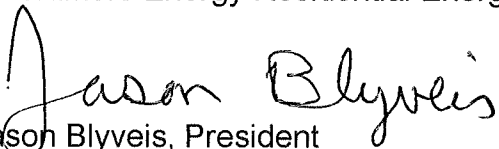
March 14, 2019

Rob Busby
ICG International
100 E. Michigan; Suite 815
Jackson, MI 49201

Mr. Busby:

Ajax Window Corp. (d.b.a. Polar Seal Window Corp.) is a window and patio door manufacturer located in Grand Rapids, Michigan. This letter validates that greater than 50% (actually 100%) of the cost to manufacture and assemble all Polar Seal products occurs within the state of Michigan.

All Polar Seal "Royal Seal Series" window and patio door products ordered with either double pane Guardian 7138 soft coat Low E or AGC CS73 double hard coat Low E glass and Argon meet the requirements for qualification in the "Made in Michigan" program as defined by Consumers Energy Residential Energy Efficiency Group.


Jason Blyveis, President
Polar Seal Window Corp.