



December 12, 2008

Dear Valued Customer,

Recently, Hurd Windows & Doors, Inc. announced that Longroad Asset Management, LLC., a private equity firm based in Stamford, CT, signed a Definitive Purchase Agreement. Representing a very positive change of ownership for the Hurd® brand and its distributor partners, there are some implications of the sale relative to the product warranties and liabilities of Hurd Windows & Doors, Inc..

It is first important to discuss the type of sale that occurred. On November 20, 2008, approval was granted by the United States Bankruptcy Court for the Western District of Wisconsin, for HWD Acquisition, Inc. to purchase certain assets of Hurd Windows & Doors, Inc. pursuant to Chapter 11 of U.S.C. Title 11 (the "Bankruptcy Code") Section 363. The closing date for the asset purchase was December 11, 2008.

Essentially, what the above sale description means is that only certain assets of Hurd Windows & Doors, Inc., which include the Hurd® brand, were purchased. Although HWD Acquisition, Inc. will begin manufacturing products under the Hurd® brand name after December 12, 2008, HWD Acquisition, Inc. did not purchase the stock or liabilities of Hurd Windows & Doors, Inc., and did not agree to assume Hurd Windows & Doors, Inc.'s obligations related to Hurd Windows & Doors, Inc.'s limited warranties.

However, HWD Acquisition, Inc. recognizes that this may be a harsh reality for past customers of Hurd Windows & Doors, Inc.. Also, one of the reasons HWD Acquisition, Inc. purchased the Hurd® brand name is that they recognized the quality and trust which this brand has enjoyed in its past. Therefore, HWD Acquisition, Inc. is pleased to **announce the creation of a "Goodwill Assistance Program" for non-obsolete wood products purchased from Hurd Windows & Doors, Inc. after January 1, 2007.** Through this program, HWD Acquisition, Inc. will offer solutions as set out in the enclosed Goodwill Assistance Program documents to customers of Hurd Windows & Doors, Inc. who may experience product issues. This Goodwill Assistance Program extends coverage going back almost two years before the HWD Acquisition, Inc. asset purchase. Please reference the enclosed copies of our Goodwill Assistance Program documents for full details.

By enacting its Goodwill Assistance Program, HWD Acquisition, Inc. hopes to demonstrate the commitment of the new ownership of the Hurd® brand to remain grounded as a customer centric company. HWD Acquisition, Inc. recognizes that while the entity of Hurd Windows & Doors, Inc. may no longer be in existence, the Hurd® brand will continue long into the future and, to be successful, it must foster the continued

satisfaction of the Hurd® brand product's loyal past, present, and future customers. The decision to enact the Goodwill Assistance Program is solely based on our desire to help you – our customers.

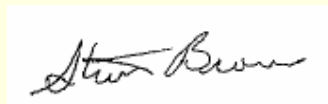
Although HWD Acquisition, Inc.'s Goodwill Assistance Program does not cover products manufactured prior to January 1, 2007, if a defect is discovered on a Hurd Windows & Doors, Inc. product purchased prior to January 1, 2007 or on an obsolete product not covered by the Program, customers will still have the option to purchase replacement parts from an authorized Hurd® brand distributor or by visiting us on-line at www.hurd.com, under the "Order Hurd® Parts" section. Replacement parts for obsolete product may be limited to glass, glass bead, and hardware and are subject to availability. Additionally, HWD Acquisition, Inc. will not be offering any discounts on non-warranty replacement glass.

Looking to the future, HWD Acquisition, Inc. is proud to announce that it is issuing new, industry leading limited warranties, covering Hurd® brand products manufactured on and after today. These limited warranties capture HWD Acquisition, Inc.'s commitment of a new and stronger company to the Hurd® name and products that purchasers have come to expect, and bear the name of the new Hurd® brand owners: HWD Acquisition, Inc. d/b/a Hurd Windows & Doors or just "Hurd®."

We recognize that it may be natural for customers to ask why should I buy these "new" Hurd® brand products? The answer is, because your purchase today is more secure than ever before. The Hurd® brand is now associated with a new owner. One who is financially secure and committed to infusing the Hurd® brand with new capital, new technologies and a commitment to growth and excellence. As a result of this asset purchase, the Hurd® brand is emerging stronger than ever, leading the way in an industry in which many are teetering on the edge of a different path.

On behalf of the new owners, thank you for your continued loyal support of the Hurd® brand. Our company is energized and filled with excitement as we look forward to our partnership with you long into the future. It is important to us that the high level of confidence we hold in our future is shared by you. Should you have any unanswered questions or concerns at this time, please do not hesitate to contact your Hurd® District Sales Manager.

Sincerely,



*Stuart Brown
Vice President, Product and Service
HWD Acquisition, Inc.*