

**CODE OF ETHICS FOR THE CHIEF EXECUTIVE OFFICER
AND SENIOR FINANCIAL OFFICERS
OF
ASSOCIATED MATERIALS INCORPORATED**

This Code of Ethics (this “*Code*”) applies to the Chief Executive Officer and all senior financial officers, including the Vice President-Chief Financial Officer, Treasurer, the controller and persons performing similar functions (the “*Senior Financial Officers*” and together with the Chief Executive Officer, the “*Named Officers*”) of Associated Materials Incorporated (the “*Company*”). The Named Officers are expected to know and abide by the following rules of ethical conduct:

- The Named Officers must conduct the Company’s business with honesty and integrity, including avoiding any actual or apparent conflict of interest with the Company. A “conflict of interest” occurs when an individual’s private interest interferes, or even appears to interfere, in any way with the interests of the Company as a whole. If a Named Officer considers undertaking any transaction or relationship that reasonably could be expected to give rise to an actual or apparent conflict or disparity of interest between him/her and the Company or in his/her personal or professional relationship, the Named Officer must disclose such activity in advance to the Chairman of the Company’s audit committee (the “*Audit Committee*”) for review.
- The Named Officers are responsible for full, fair, accurate, timely, and understandable disclosure in the reports and documents filed by the Company with the Securities and Exchange Commission (the “*SEC*”) and in other public communications made by the Company. All Named Officers must, and must cause the Company to, comply with the system of disclosure controls and procedures devised, implemented and maintained by the Company to provide reasonable assurances that information required to be disclosed by the Company in the reports and documents that it files or submits to the SEC and in other public communications made by the Company is properly authorized, executed, recorded, processed, summarized and reported.
- The Named Officers must promptly report to the Audit Committee any significant deficiencies or material weaknesses, including corrective actions, in the design or operation of the Company’s internal controls over financial reporting, which could adversely affect the Company’s ability to record, process, summarize and report financial data.
- The Named Officers must report to the Audit Committee any fraud, whether or not material, involving management or other employees of the Company who have a significant role in the Company’s disclosures or internal controls over financial reporting.
- The Named Officers must act in good faith, responsibly with due care, competence and diligence, without misrepresenting material facts or circumstances and without seeking to fraudulently influence, coerce, manipulate or mislead the Company’s independent accountant that could result in rendering the Company’s financial statements materially misleading.

- The Named Officers must, and must make reasonable efforts to cause the Company to, comply with all governmental laws, rules and regulations applicable to the Company's business, including securities laws.
- The Named Officers will take all reasonable measures to protect the confidentiality of non-public information about the Company or its subsidiaries and their customers obtained or created in connection with the activities of the Named Officers and to prevent the unauthorized disclosure of such information unless required by applicable law, rule or regulation.
- The Named Officers shall promptly report information or knowledge of any act in violation of this Code or other laws, rules, regulations, or which he or she believes to be unethical, to the Chairman of the Audit Committee. The Named Officers may submit any concerns or complaints anonymously and/or confidentially regarding accounting, internal accounting controls or auditing matters to the Audit Committee for review and investigation, which will make every effort to maintain such submissions confidentially, within the limits permitted by applicable law.
- If the Named Officers have any questions regarding the best course of action in a particular situation, the Named Officers should promptly contact the Chairman of the Audit Committee.
- Any request for a waiver of any provision of this Code must be submitted in writing to the Board of Directors and any waiver made to any of the Named Officers must be granted by the Board of Directors. The Company will disclose any waiver of this Code made to any Named Officer on the Company's website or to the extent required by the U.S. Securities Exchange Act of 1934 (the "**Exchange Act**"), and the rules thereunder.
- Any amendment of this Code shall be effected by a resolution of the Board of Directors. The Company will disclose any amendments to this Code made to any Named Officer on the Company's website or to the extent required by the Exchange Act, and the rules thereunder.
- The Named Officers are expected to adhere to this Code and will be held accountable for their adherence to this Code. The Company shall take appropriate disciplinary action in accordance with applicable laws and internal policies of the Company against any Named Officer who acts in violation of this Code. Any violations of this Code may result in disciplinary action up to and including termination of employment.

Effective as of March 24, 2004