



Re: Identification of U.S. Components for New Elective Safe Harbor under Notice 2024-41 and First Updated Elective Safe Harbor under Notice 2025-08

To Whom It May Concern:

Reference is made to certain items supplied by Sollega ("Sollega"). Sollega provides the following statements as of the date of this Letter:

1. Referenced Documents and Incorporated Terms. This Letter uses certain capitalized terms that are defined in Internal Revenue Service ("IRS") Notices 2023-38, 2024-41, and 2025-08. Please refer to these IRS Notices for complete definitions of the capitalized terms, which include "Applicable Project," "Applicable Project Component," "Adjusted Percentage Rule," "Domestic Content Requirement," "Manufactured Product Component," "New Elective Safe Harbor," and "U.S. Component."
2. U.S. Components. Table I hereto provides a table that lists the items manufactured for and sold by Sollega which qualify as a "Manufactured Product Component (MPC)" in Table 1 of IRS Notice 2025-08 under the Applicable Project Component named "Non-steel Roof Racking". For these items, the identified percentage contribution is displayed given each project's Domestic Content Requirement.
3. Additional Updates. Upon reasonable written request (which request may be made no more than quarterly), including in connection with the financing of an Applicable Project, Sollega shall provide written confirmation that the schedule in Table 1 remains the current version of such schedule.

4. Books and Records. Sollega shall maintain, until December 31 of the calendar year that is seven (7) years after the calendar year in which the applicable Sollega Parts listed in Table 1 are shipped by Sollega, such records as are reasonably needed to substantiate the data provided in Table 1, as Table 1 may be updated or supplemented. Upon written request, and at requestor's sole cost and expense, Sollega shall provide such information to the IRS or, subject to a separate non-disclosure agreement reasonably satisfactory to Sollega, to the tax counsel (including in-house tax counsel or in-house tax professionals) or third-party accountant of requestor or its affiliate or of requestor's or its affiliates' (A) tax equity investor, (B) purchaser or other transferee of federal income tax credits, or (C) related tax insurer, as applicable, in each case as necessary to claim the domestic content bonus tax credits, including any information required for purposes of the Domestic Content Certification Statements (as described in section 5.01 of IRS Notice 2023-38 and section 4.08 of IRS Notice 2024-41), in connection with any investment by a tax equity investor or tax credit purchaser, or as required to respond to an audit, examination, investigation, controversy, or proceeding by the IRS, or in connection with a case before the United States Tax Court or other court of valid jurisdiction regarding the qualification of the applicable Sollega Parts listed in Table 1 or the qualification of the applicable project for domestic content bonus tax credits.

Elie Rothschild

CEO, Founder Sollega Inc.

8/19/2025

**DISCLAIMER: Sollega does not provides tax, legal or accounting advice. This material has been prepared for informational purposes only and is not intended to be relied upon in place of professional advice. You should consult your own advisors before engaging in any transaction.*

****The "One Big Beautiful Bill" (OBBB) increased the adjusted cost percentage for the Investment Tax Credit (ITC) (domestic content bonus) to 45% for projects that begin construction after June 15, 2025, and before January 1, 2026. This increase aligns the domestic content adder rules for the ITC with the phased increases already applied to the Production Tax Credit (PTC). Please speak to your tax and legal counsel for guidance on the threshold for your project(s).*

Table 1

APC	MPC	SKU	Rooftop (MLPE)	Rooftop (MLPE) With Domestic -Si PV cells & Domestic Wafers	Rooftop (String)	Rooftop (String) With Domestic -Si PV cells & Domestic Wafers
Non-Steel Roof Racking	Rail	Eco Standard Aluminum Rail - 10 FT (120")	15	12.2	18.7	14.6
	Rail	Eco Standard Aluminum Rail - 9 FT (108")				
	Rail	FR510-6dg				
	Fastener	FR-EC-118A (30mm)	3.5	2.9	4.4	3.4
	Fastener	FR-EC-122A (31mm)				
	Fastener	FR-EC-126A (32mm)				
	Fastener	FR-EC-130A (33mm)				
	Fastener	FR-EC-138A (35mm)				
	Fastener	FR-EC-150A (38mm)				
	Fastener	FR-EC-157A (40mm)				
	Fastener	FR-EC-177A (45mm)				
	Fastener	FR-EC-181A (46mm)				
	Fastener	FR-EC-197A (50mm)				
	Fastener	FR-PC-A				
	Production		1.1	0.9	1.4	1.1
	Total		19.60%	16%	24.50%	19.10%