



Domestic Content Safe Harbor Notice Letter

SOLAR STACK®, a leading innovator in damage free solar panel mounting solutions, is proud to confirm and continue its long tradition and commitment to American manufacturing by confirming its Domestic Content Certification. Since its inception, SOLAR STACK® has been both domestically sourced and domestically manufactured in the USA, supporting local industries and contributing to the nation's economy.

Annex I hereto provides a table setting forth the information related the Domestic Content Certification for the particular SOLAR STACK® solar panel mounting solutions.

The Domestic Content Certification is a significant milestone for SOLAR STACK®, particularly as the demand for American-made solar solutions continues to grow. Under the Inflation Reduction Act (IRA), solar installers who utilize domestically manufactured equipment like SOLAR STACK® can benefit from the Domestic Content Bonus Credit (DCBC), a provision that provides an additional 10% credit for eligible projects.

The Domestic Content Bonus Credit (DCBC) offers a financial incentive for solar installers and project developers to choose domestically manufactured products. By meeting the criteria for this credit, SOLAR STACK® assists its customers in potentially earning an additional 10% bonus credit on eligible projects. Customers are advised to consult their tax advisors to determine eligibility for the credit.

SOLAR STACK® remains committed to providing top-tier, innovative, and damage-free solar panel mounting solutions that meet the evolving needs of the solar industry. With the most stringent certifications from the state of Florida for use in High Velocity Hurricane Zones, including Miami-Dade County approval, SOLAR STACK® delivers reliable, sustainable, and American-made solutions that provide exceptional performance and compliance in even the most demanding environments.

SOLAR STACK® shall use commercially reasonable efforts to provide notification within ten (10) business days of becoming aware of the failure of a one of its Product to meet the standard as a U.S. Component in Annex I to so qualify.

SOLAR STACK® shall maintain, until December 31 of the calendar year that is five (5) years after the calendar year in which applicable parts were manufactured, such records as reasonably needed to substantiate the data provided in Annex I, as Annex I may be updated or



supplemented. Upon the written request, and at requestor's sole cost and expense, SOLAR STACK® shall provide such information to the IRS or, subject to a separate non-disclosure agreement reasonably satisfactory to SOLAR STACK®, 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 affiliate's (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

The information provided in Annex I and in this letter, and any other information or document provided by SOLAR STACK® with respect to domestic content bonus tax credits will not be interpreted as a representation or a legal conclusion that any project, owner or any other person or entity will qualify for domestic content bonus tax credits or any other bonus credit amount, tax credit, or increase in any tax credit rate, or any other tax benefit. The rules and regulations applicable to tax and bonus credits are complex and often change, and results may be different based on particular facts and circumstances. The information in such Annexes is general in nature and may not apply to specific circumstances. SOLAR STACK® cannot assure any particular result. Product owners should seek appropriate professional advice as to how potential tax benefits apply to owner's situation.

This Letter is not intended to be, and may not be, relied upon by any parties other than buyers, owners, and/or their affiliates, of SOLAR STACK® products.

IN WITNESS WHEREOF, SOLAR STACK® has caused this Letter to be duly executed and delivered as of the date first above written.

A handwritten signature in blue ink, appearing to read "Tim Graboski", with a stylized flourish at the end.

Tim Graboski
president

Dated: April 01, 2025



Annex 1

IRS notice 2025-08 New Elective Safe Harbor

Table 1

(1) Solar PV Table

<u>APC</u>	<u>MPC</u>	Rooftop (MLPE)	Rooftop (MLPE) Domestic Wafers	Rooftop (String)	Rooftop (String) Domestic Wafers
Non-Steel Roof Racking		3.5	2.9	4.4	3.4
	Structural Fasteners	-	-	-	-
	Rails	15.0	12.2	18.7	14.6
	Production	0.0 ⁸	0.0 ⁸	0.0 ⁸	0.0 ⁸
	TOTAL Solar PV project %	15.0	12.2	18.7	14.6

⁸ Consistent with Notice 2023-38, the direct cost of producing a Manufactured Product counts toward the Domestic Cost Percentage only if all its Manufactured Product Components are domestically produced.

Compatible Products

SKU	MPC
SS-8	Rail
SS-8 TK5	Rail
SS-8 TK10	Rail
SS-8 TM	Rail
SS-12	Rail
SS-12 TK5	Rail
SS-12 TK10	Rail
SS-12 TM	Rail
SS-C4	Rail
SS-C8	Rail