

SUNPOWER®

SunPower® Corporation has reviewed the requirements under Internal Revenue Code §25D(d)(2) and §48(a)(3)(A)(i). The SunPower Solar Panels listed below are “solar electric property” for purposes of the §25D Residential Energy Credit and “energy property” for purposes of the §48(a) Energy Credit.

X Series Solar Panels¹

SPR-X22-360-COM	SPR-X21-335	SPR-X20-327-BLK	SPR-X19-240-BLK
SPR-X22-360	SPR-X21-335-BLK	SPR-X21-255	
SPR-X21-345-COM	SPR-X20-327-COM	SPR-X20-250-BLK	
SPR-X21-345	SPR-X20-327	SPR-X21-245	

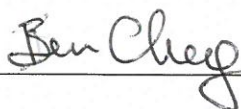
E Series Solar Panels¹

SPR-E20-435-COM	SPR-318E-WHT	SPR-295E-WHT	SPR-230E-BLK
SPR-435NE-WHT	SPR-E19-315	SPR-290NE-BLK	SPR-230E-WHT
SPR-425E-WHT	SPR-315NE-WHT	SPR-290E-BLK	SPR-225NE-WHT
SPR-415E-WHT	SPR-315E-WHT	SPR-290E-WHT	SPR-225E-WHT
SPR-E19-410-COM	SPR-E19-310-COM	SPR-E20-245	SPR-225NE-BLK
SPR-410NE-WHT	SPR-310NE-WHT	SPR-245NE-WHT	SPR-225E-BLK
SPR-400E-WHT	SPR-310E-WHT	SPR-240NE-WHT	SPR-217E-WHT
SPR-390E-WHT	SPR-308E-WHT	SPR-240E-WHT	SPR-215E-WHT
SPR-343J-WHT	SPR-305NE-WHT	SPR-238E-WHT	SPR-214E-BLK
SPR-E20-327	SPR-305E-WHT	SPR-E19-235	SPR-210N-WHT
SPR-E20-327-COM	SPR-300NE-BLK	SPR-235NE-WHT	SPR-200N-WHT
SPR-327NE-WHT	SPR-300E-WHT	SPR-235E-WHT	
SPR-E19-320	SPR-300E-BLK	SPR-235E-BLK	
SPR-320E-WHT	SPR-E18-295-COM	SPR-230NE-BLK	

Other Solar Products

SPR-225E-BLK-U ACPV	SunPower PowerGuard® Solar Roof Tile
SPR-240E-WHT-U ACPV	SunPower SunTile
SPR-245NE-WHT-U-240 ACPV	Serengeti™ 228 Solar Panel [SER-228P]
SunPower T5 Solar Roof Tile	Serengeti™ 235 Solar Panel [SER-235P]

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.



Ben Chang
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DISCLAIMER: SunPower Corporation is not a tax advisor. Taxpayers claiming a tax credit should consult a tax professional with any questions. SunPower Corporation is not responsible or liable for taxpayer's ability to receive tax credits.

¹ All model numbers may be followed by a -U, -D, -T5, -xx-AC, or -xx-BI where xx is a letter from A to Z.