

February 13, 2015

## MANUFACTURER'S CERTIFICATION STATEMENT

For Residential Energy Efficient Property purchases

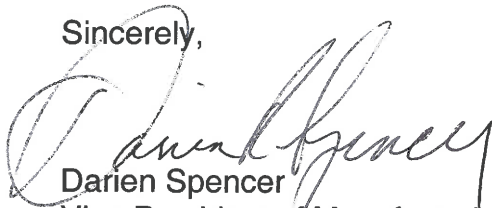
Under Title 26 – Internal Revenue Code § 25D, Residential Energy Efficient Property, the IRS allows up to a 30% federal Investment Tax Credit (ITC) for installing residential energy efficient property as a “qualified solar electric property expenditure.” A “qualified solar electric property expenditure” is an expenditure for property which uses solar energy to generate electricity in a qualified dwelling unit located in the United States and used as a residence by the taxpayer.

Enphase Energy, Inc. designs and manufactures solar power microinverters and hereby certifies that the Enphase microinverter units including but not limited to the M175, M190, M210, M215, M215IG, M250 and C250 systems, accessories, cabling and communication products qualify as solar electric property and therefore the tax credit when installed as part of a residential energy efficient property.

Enphase Energy, Inc. is not a tax advisor. Taxpayers claiming a tax credit should consult a tax professional with any questions. Enphase Energy, Inc. is not responsible or liable for the taxpayer's ability to receive tax credits. This certification is not intended to constitute legal or tax advice.

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.

Sincerely,



Darien Spencer

Vice President of Manufacturing & Operations