



ENERGY TAX SAVERS®

R&D TAX SAVERS®

Town of Fountain Hills

16705 E. Avenue of the Fountains
Fountain Hills, AZ 85268

June 9, 2026

Dear Paul Solding,

Based on the review, you have a valid Certification Safe Harbor letter provided to you by Veregy following IRS Notice 2026-15 for the solar modules and the solar cells. As this is considered a ground mounted system, IRS Notice 2025-08's Safe Harbor Tables state that a non-FEOC module with non-FEOC cells is 53.2% non-FEOC. The requirement for 2026 is 40% non-FEOC, and therefore the Town has what it needs to pass the Foreign Entity of Concern Material Assistance Requirement.

Thank you for your attention to this matter. If you have any questions or require additional information, please do not hesitate to contact me.

Sincerely,

Charles R. Goulding
President

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