Statement for the Record
Hearing on Certain Expiring Tax Provisions
U.S. House Committee on Ways and Means
Subcommittee on Select Revenue Measures
April 26, 2012

Submitted by:
Manning Feraci
Vice President, Legislative Affairs
Solar Energy Industries Association
575 7th St. NW, Suite 400
Washington, DC 20004
202-682-0556
mferaci@seia.org

On Behalf of:
1603 Coalition
1603 Coalition

Statement for the Record
Hearing on Certain Expiring Tax Provisions
U.S. House Committee on Ways and Means
Subcommittee on Select Revenue Measures
April 26, 2012

Chairman Tiberi, Ranking Member Neal and Members of the Subcommittee:

The 1603 Coalition represents over a dozen clean energy industries and thousands of companies across the entire country. The coalition appreciates having the opportunity to submit a statement for the record for this important hearing regarding expiring tax provisions.

Background:

The Internal Revenue Code (“Code”) provides a host of tax incentives designed to spur the development and use of domestic energy sources and technologies. In instances where a taxpayer does not have sufficient tax liability to utilize an energy tax incentive, project developers commonly monetize these credits by partnering with tax equity investors who have the liquidity and tax liability to utilize them.

The 2008 economic crisis and the subsequent recession rendered many clean energy tax incentives of little immediate value. Prior to the financial crisis, many renewable energy projects relied upon third-party tax equity investors to monetize the value of federal renewable energy incentives. The economic downturn drastically reduced the availability of tax equity, severely limiting the financing available for renewable energy projects.

Tax equity is the term used to describe the passive financing of an asset or project by large tax-paying entities that can utilize tax incentives to offset their tax liabilities. Tax equity investors in renewable energy projects receive a return on investment based not only on the income from the asset or project, but also on federal income tax preferences (through the utilization of tax credits). Project developers themselves typically do not have sufficient taxable income to benefit directly from these tax credits and must partner with tax equity investors in order to finance projects. For example, they participate in a partnership structure in which ownership of the project is transferred from the tax equity investor to the developer-owner once the tax benefits are realized. Leasing structures akin to those commonly found in many sectors of the economy are also utilized.
The pool of tax equity investors is typically limited to the largest and most sophisticated financial firms and utilities, and the 2008 economic crisis significantly reduced the market demand among these entities for tax equity. A report released by the Bipartisan Policy Center on March 22, 2011, noted that the number of tax equity investors in renewable energy projects declined from approximately 20 in 2007 to 13 in 2008 and only 11 in 2009. The associated decline in overall tax equity financing provided to renewable energy projects was equally dramatic, falling from $6.1 billion in 2007 to $3.4 billion in 2008 and $1.2 billion in 2009.

Background on the Section 1603 Treasury Program

The Section 1603 Treasury Program (“1603”) was enacted in 2009 and extended in 2010 to address the lack of tax equity available to finance renewable energy projects. The program lapsed at the end of 2011.

It is important to note that under the 1603 program, the government does not pick winners and losers – it simply allows taxpayers to receive a federal grant in lieu of taking an existing energy tax credit they are otherwise entitled to claim. This merely constitutes a change to the timing of when an existing energy tax incentive can be utilized. This change in timing, however, provides the liquidity needed for the further development of domestic energy projects.

Section 1603 Treasury Program Has Been a Success

1603 is structured in a technology neutral manner that encourages the development of a wide variety of domestic energy technologies including: biomass; combined heat and power; fuel cells; geothermal; hydropower; landfill gas; marine hydrokinetic; microturbine; municipal solid waste; wind and solar.

Since its enactment, the National Renewable Energy Laboratory’s (“NREL”) preliminary analysis conservatively estimates that 1603 has supported an average of 52,000 to 75,000 jobs over the period analyzed. The program has leveraged $25.8 billion in private sector investment to support over 34,000 domestic projects utilizing a wide range of energy technologies in all 50 states.

It is important to note that 1603 is particularly helpful for small businesses that are the nation’s engine of economic growth and job creation. These businesses typically do not have the resources or scale to enter into complicated tax equity financing transactions. By virtue of its structure, 1603 allows small businesses and project developers to monetize the underlying ITC or PTC to finance the development of worthwhile distributed generation projects.

Congress Should Extend the Section 1603 Program

Though the tax equity market has modestly improved, there remains a need for 1603. Access to tax equity financing has still not recovered to the levels available prior to the recession, and the rates of return that are being demanded in today’s marketplace by investors remain prohibitively high.

Due to global economic conditions, a large gap persists between the total amount of financing that renewable energy developers need to fully realize the benefits of continued expansion of domestic solar projects. Expiration of 1603 is projected to reduce the availability of tax equity financing from an estimated $7.5 billion in 2011 to approximately $3.6 billion in 2012 – a reduction of more than 50%. This will stifle job creation and severely restrict the market’s ability to leverage private sector capital to finance new domestic energy

Congress should extend the Section 1603 program to ensure that the benefits of this important policy continue to be realized.
projects. Therefore, to continue this successful, job-creating program, the 1603 Coalition encourages Congress to extend 1603.

Conclusion

Chairman Tiberi, Ranking Member Neal and Members of the Subcommittee, the 1603 Coalition again thanks you for the opportunity to provide a statement for the record. For your reference, attached is a copy of a November 30, 2011 letter to the Leadership of the U.S. House and U.S. Senate signed by over 750 companies and trade organizations in support of extending 1603.
Appendix
November 30, 2011

The Honorable John Boehner  
Speaker of the House  
United States House of Representatives  
Washington, DC 20515

The Honorable Harry Reid  
Majority Leader United States Senate  
Washington, DC 20510

The Honorable Nancy Pelosi  
Democratic Leader  
United States House of Representatives  
Washington, DC 20515

The Honorable Mitch McConnell  
Republican Leader  
United States Senate  
Washington, DC 20510

Dear Congressional Leaders,

The undersigned companies, small businesses and organizations are writing to ask that you extend the highly effective Section 1603 Treasury Program before it expires on December 31, 2011. Extension of this program will create jobs, spur economic growth and promote private sector development of energy technologies.

The Internal Revenue Code provides a host of tax incentives designed to spur the development and use of domestic energy sources and technologies. Project developers commonly monetize these tax incentives by partnering with tax equity investors who have the liquidity and tax liability to utilize the credits.

The 2008 economic crisis and the economy’s subsequent downturn drastically reduced the availability of tax equity, severely limiting the financing available for energy projects. The Section 1603 Treasury Program, which was enacted in 2009 and extended in 2010, allows energy developers to receive a federal grant in lieu of taking an existing energy tax incentive they are otherwise entitled to claim. This is simply a change to the timing of when an energy incentive can be claimed. This change in timing, however, provides the liquidity needed for the further development of domestic energy projects.

The 1603 Treasury Program has been a resounding success. Since its enactment, the program has leveraged over $22.8 billion in private sector investment to support over 22,000 projects utilizing a wide range of energy technologies in all 50 states. This has resulted in thousands of new American jobs. The 1603 Treasury Program is an efficient finance mechanism that allows taxpayers and small businesses to maximize the return and value of existing energy tax incentives, and is technology neutral so it encourages the development of a wide variety of domestic energy technologies.

Lastly, there remains a need for the 1603 Treasury Program. The tax equity market modestly improved in 2010, but still has not recovered to pre-recession activity. A July 2011 survey of the major tax equity investors by the U.S. Partnership for Renewable Energy Finance estimates expiration of the program would shrink the total financing available for energy projects by 52 percent in 2012. This would stifle job creation and severely restrict the market’s ability to leverage private sector capital to finance new domestic energy projects.

Thank you in advance for your consideration. We look forward to working constructively with you to meet the nation’s economic and energy policy goals.

Sincerely,
764 signatories as of November 29, 2011

**Associations & Trade Groups**

American Biogas Council
American Council of Engineering Companies
American Council on Renewable Energy (ACORE)
American Iron & Steel Institute
Arizona Solar Energy Industries Association
Biomass Power Association
California Biomass Energy Alliance
Clean Coalition
Colorado Independent Energy Association
Distributed Wind Energy Association
Energy Future Coalition
Fuel Cell and Hydrogen Energy Association
Hawaii Solar Energy Association
Independent Energy Producers Association
Iowa Wind Energy Association
Large-scale Solar Association
Los Angeles Business Council
Missouri Solar Energy Industries Association
Montana Renewable Energy Association
National Association of State Energy Officials
National Development Council
National Electrical Contractors Association
National Hydropower Association
National Roofing Contractors Association
North Dakota Alliance for Renewable Energy
Ocean Renewable Energy Coalition
Offshore Wind Development Coalition
Ohio Business Council for a Clean Economy
Oregon Solar Energy Industries Association
Semiconductor Equipment and Materials International (SEMI)
Solar Energy Industries Association
Solid Waste Association of North America
Texas Renewable Energy Industries Association (TREIA)
U.S. Clean Heat & Power Association

**Individual Companies**

411GREENWAVE CORP.
1SolTech Inc.
2G-CENERGY Power Systems Technologies Inc.
4BestSolar
A&R Solar
A.Giddens Electric, Inc.
AAASolar Energy Free LLC
Abengoa Solar
Absolute Comfort
Absolute Solar
Absolutely Solar Inc.
Acala Partners, Inc.
Ad Energy LLC
Adonis Eco-Housing
Advanced Conservation Systems Inc.
Advanced Energy Industries Inc.
Advanced Energy Solutions Group, Inc
Advanced Energy Systems
Advanced Solar Products
Advanced Technology Industries Inc
AEE Solar, Inc.
AeonSolar LLC
Aeronautica Windpower, LLC AGC Flat Glass NA, Solar Group Alabama
Alternative Energy Solutions Aladdin Solar
Albasolar LLC
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Company Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alicity Development, LLC</td>
<td>Apex Wind</td>
<td>BIOFerm Energy Systems</td>
</tr>
<tr>
<td>All Green and Lean</td>
<td>Apollo Energy Partners</td>
<td>Biogas &amp; Electric LLC</td>
</tr>
<tr>
<td>Allana Buick &amp; Bers</td>
<td>Appleton Solar, LLC</td>
<td>Black &amp; Veatch Corporation</td>
</tr>
<tr>
<td>AllEarth Renewables, Inc.</td>
<td>Applied Materials</td>
<td>Bloom Energy</td>
</tr>
<tr>
<td>All-Force Renewable Energy Sources, Inc.</td>
<td>Applied Solar LLC</td>
<td>Blue Chip Energy</td>
</tr>
<tr>
<td>Alliance Cooperative Energy, LLC</td>
<td>Apricus, Inc.</td>
<td>Blue Marble Solar, LLC</td>
</tr>
<tr>
<td>Alliance for Industrial Efficiency</td>
<td>AREVA Solar, Inc.</td>
<td>Blue Ridge Energy Company</td>
</tr>
<tr>
<td>Allwest Energy, Inc.</td>
<td>Arkay Solar</td>
<td>Bob Heinmiller Solar Solutions, LLC</td>
</tr>
<tr>
<td>Alpine Power Systems Inc.</td>
<td>Artha Sustainable Living Center LLC</td>
<td>Bold Alternatives</td>
</tr>
<tr>
<td>Alpine Solar Design</td>
<td>Astralux Power Systems</td>
<td>Border Solar / SS-Energy</td>
</tr>
<tr>
<td>Also Energy, Inc.</td>
<td>ATAS International</td>
<td>Borrego Solar</td>
</tr>
<tr>
<td>Alstom</td>
<td>Atlantech Solar</td>
<td>Bright Plain Renewable Energy</td>
</tr>
<tr>
<td>ALT Energy</td>
<td>Atlantic Design Engineers, Inc</td>
<td>Brightergy Solar Solutions</td>
</tr>
<tr>
<td>Alta Devices</td>
<td>AU Optronics</td>
<td>Brightside Solar Energy Co., LLC</td>
</tr>
<tr>
<td>Alta Energy, Inc.</td>
<td>Automation Dynamics</td>
<td>BrightSource Energy</td>
</tr>
<tr>
<td>Alternate Energy Technologies</td>
<td>Avalance, LLC</td>
<td>Brilliant Green Energy, Inc</td>
</tr>
<tr>
<td>Ambassador Energy, Inc.</td>
<td>Avante Plumbing</td>
<td>BRUGG Pipesystems</td>
</tr>
<tr>
<td>Amberg Renewables</td>
<td>Axium Solar Aztec</td>
<td>Bubbly Dynamics, LLC</td>
</tr>
<tr>
<td>American Electric</td>
<td>Solar Inc Baker</td>
<td>Butler Sun Solutions, Inc.</td>
</tr>
<tr>
<td>American Piping &amp; Boiler</td>
<td>Electric Solar</td>
<td>C-21 Real Estate Champions</td>
</tr>
<tr>
<td>American Reliant Corp.</td>
<td>Bales Energy Associates</td>
<td>Caleffi Solar</td>
</tr>
<tr>
<td>American Renewable Energy</td>
<td>Ballard Power Corporation</td>
<td>CalEnergy Operating Corporation</td>
</tr>
<tr>
<td>American Solar Direct Inc.</td>
<td>BDI-BioEnergy International</td>
<td>California Clean Energy LLC</td>
</tr>
<tr>
<td>American Solar Integrators Midwest, LLC</td>
<td>Beaumont Solar</td>
<td>California Solar Thermal, Inc.</td>
</tr>
<tr>
<td>Amonix Inc.</td>
<td>Beaver Brothers, Inc</td>
<td>Calisolar</td>
</tr>
<tr>
<td>Anaergia Inc.</td>
<td>Bella Energy</td>
<td>Canadian Solar Inc.</td>
</tr>
<tr>
<td>Andgar Corporation</td>
<td>Belvedere Equipment Finance</td>
<td>Cape Wind</td>
</tr>
<tr>
<td>Andigen</td>
<td>Best Energy Power LLC</td>
<td>Capitol Hill Energy Co-op</td>
</tr>
</tbody>
</table>
Capstone Turbine Corporation
CarbonFree Technology Corp
Carolina Solar Energy LLC
Carrier Class Green Infrastructure
Cascade Community Wind Company
Catalyst Renewable Energy
CBRE, Inc. CEM
Design Cenergy
Power
Center for Environmental Innovation in Roofing
Centrosolar America Certified
Solar Solutions, LLC CFV Solar
Test Laboratory, Inc.
Chesterfield Associates
Chicago Solar Architects
Choice Solar & Geothermal, Inc.
CIC Energy Construction & Supply LLC
Cinco Solar, Inc.
Clean & Solar LLC
Clean Energy North America, LLC
Clean Power Advisors, LLC
Clean Power Finance
CleanPath Ventures
CleanTECH San Diego
Clear Horizons/Pieper Electric
ClearEnergy Inc.
ClosetPlace
CMI SOLAR ELECTRIC
Cogenera Solar Inc.
Combustion Research Associates
Comfort Engineered Systems
Commercial Power Partners
Commercial Solar Power, Inc.
Community Energy, Inc.
Community Solar Power LLC
Compass Solar Energy
Concurrent Design, Inc.
Cone Drive Operations, Inc.
Connexion ES
Consolidated Products Group, Inc.
Contemporary Design Co.
Control Laboratory, Inc.
Convergence Energy, LLC
Cool Earth Solar
Corona Solar Group, LLC
Cotuit Solar
CP Advisors, LLC
CR&R Incorporated
Creative Energies
CSUN
CurrencyEnergy
Current Electric Co.
Curtis Engine & Equipment
Custom Solar and Leisure LLC
DAI Energy, Inc.
Dakota Plains Energy
Dark Field Technologies, Inc.
dasolar.com
De Lage Landen Financial Services, Inc
Deaton & Associates LLC
Dehlsen Associates LLC
Delta Energy Group
Diane Henkels, Attorney at Law
Direct Power and Water Corporation
Discount Solar Sales & Service
Distributed Energy Partners
Dogwood Solar
Dovetail Solar and Wind
Dow Corning Corporation
DPW Solar
Duke Energy
DuPont
Dynamic Solar
E2 Solar
E3 Power Company
Earth and Sky Architecture
EarthKind Solar
Earthspense, LLC
Eastern Shore Solar
EBR Energy Corporation
Eco Depot USA
Eco Energy Age, LLC
Eco Friendly Energy Company
Eco Group Solar Division
Eco Innovations VI
EcoBilt Energy Systems
EcoCorp
Ecolectrics
Eco-Smart.com
Ecotech Energy Systems, LLC
Efficient Energy of Tennessee
Efficient Resource Management
eFormative Options
EKO GEA
El Paso Electricians JATC
Electro-Thermal Equipment Corporation
Elemental Energy LLC
Elite Solar Services
EmPower CES, LLC
Empower Energy Technology
EmPower Solar
Encore Redevelopment
Endurance Wind Power
Enerdyne Power Systems, Inc.
Energy Alternatives LLC
Energy Answers International
Energy By Choice, LTD.
Energy Concepts, inc.
Energy Industries
Energy Systems & Installation
Energy Wise Solutions
Enfinity America Corporation
EnergyPro
Environmental Fabrics Inc
Essential Consulting Oregon
Estriatus Law
ET Solar Inc
ETA Engineering, Inc.
Ethos Distributed Energy
ETM Solar Works
EV Solar Products, Inc.
Everyday Energy
Eznergy LLC
FAFCO Inc.
Fafco Solar Energy
Farmatic Inc.
First Solar
Fisher Renewables, LLC
Fishermen's Energy
Foundation of Sustainable Living
Free Energy Corporation
Free Hot Water
Freedom Energy, LLC
FuelCell Energy, Inc.
Full Circle Power Systems LLC
G3 Energy, LLC
General Sheet Metal Works
Geoscape Solar
Gestamp Solar Steel
GlassPoint Solar
GleanPower
Global Green USA
Global Solaris Group
Globe Solar Energy Inc.
Gone Green LLC
Good Energy Solutions, Inc.
Grand Solar, Inc.
Granite Bay Energy
GreanGrid Solar
Great Rock Windpower
Green Capital
Green Convergence
Green CPA, LLC
Green Earth Solar, LLC.
Green Planet Solar Systems Corp
Green Star Solutions, Inc.
Green State Solutions
GreenBrilliance LLC
GreenPower Capital
Greenspring Energy LLC
Grid Solar, LLC
Gridwerks Consulting, Inc.
groSolar
Gryphon International Engineering
Gulf South Solar
GUSC Energy, Inc.
H2O Thermal
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Company Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Haleakala Solar Inc</td>
<td>Infinite Solar, Inc.</td>
<td>KIOTO Clear Energy S.A. de C.V.</td>
</tr>
<tr>
<td>Hamon Engineering</td>
<td>INGETEAM</td>
<td>Klunder Consulting</td>
</tr>
<tr>
<td>Hanergy Holding America Inc.</td>
<td>Inovateus Solar LLC</td>
<td>Konarka Technologies Inc</td>
</tr>
<tr>
<td>Hannah Solar</td>
<td>Institute for Global Education</td>
<td>Kranich Solar, Inc</td>
</tr>
<tr>
<td>Harmon Electric dba Harmon Solar</td>
<td>Integrated Power Corporation</td>
<td>Kurt Johnsen Energy Systems</td>
</tr>
<tr>
<td>Harney Lighting &amp; Electric</td>
<td>IntelliGen Power Systems, LLC</td>
<td>Kyocera Solar</td>
</tr>
<tr>
<td>Harriman's Solar</td>
<td>Intelligent Generation LLC</td>
<td>LaFrance Corporation</td>
</tr>
<tr>
<td>Harvest Power, Inc.</td>
<td>Ion Solar</td>
<td>Lake County Resources Initiative</td>
</tr>
<tr>
<td>Harvest Solar Energy</td>
<td>IRC Solar Roof Systems</td>
<td>Lake Effect Energy Corporation</td>
</tr>
<tr>
<td>Harvest The Wind Network</td>
<td>J-Com Enterprises, inc.</td>
<td>Large-scale Solar Association</td>
</tr>
<tr>
<td>Hawaii Solar &amp; Wind, LLC</td>
<td>JDS Power, Inc.</td>
<td>Lauritzen Inc.</td>
</tr>
<tr>
<td>Hawaiian Island Solar Inc</td>
<td>Jetion Solar (US) Corporation</td>
<td>Lee &amp; Associates</td>
</tr>
<tr>
<td>Hawkensen Construction, Inc</td>
<td>Jiangsu Ever-Solar New Energy Co., Ltd.</td>
<td>Legacy Solar, LLC</td>
</tr>
<tr>
<td>hb Solar Atlanta, LLC</td>
<td>Jigar Shah Consulting</td>
<td>Lemonadvertising</td>
</tr>
<tr>
<td>HelioPower Inc.</td>
<td>JMS Solar Network &amp; Associates</td>
<td>Light Source Design and Consulting</td>
</tr>
<tr>
<td>Helios Solar Works</td>
<td>Jodi Lorimer Voiceworks</td>
<td>LightWave Solar Electric, LLC</td>
</tr>
<tr>
<td>HelioSage Energy, LLC</td>
<td>Johnson Matthey Inc</td>
<td>Linde North America, Inc</td>
</tr>
<tr>
<td>Hemlock Semiconductor</td>
<td>Jordan Properties LLC</td>
<td>Linuo Ritter USA</td>
</tr>
<tr>
<td>High Noon Solar</td>
<td>Joule, LLC</td>
<td>Lite Solar Corp</td>
</tr>
<tr>
<td>Hoss Consulting Inc.</td>
<td>JSH international</td>
<td>LiveLight Energy</td>
</tr>
<tr>
<td>IAPMO R&amp;T</td>
<td>Jungreis Law</td>
<td>Longhorn Solar</td>
</tr>
<tr>
<td>Independence Renewable Energy</td>
<td>Just Energy LLC</td>
<td>Ludvik Holdings, Inc</td>
</tr>
<tr>
<td>Independence Solar</td>
<td>K Road Power</td>
<td>Lumen Solar LLC</td>
</tr>
<tr>
<td>Independent Energy Solutions, Inc.</td>
<td>Kamaka Green, LLC</td>
<td>Madison Solar Consulting</td>
</tr>
<tr>
<td>Infinergy Wind and Solar</td>
<td>Kaufman Lynn Energy</td>
<td>Mage Solar USA</td>
</tr>
<tr>
<td>Infinia Corporation</td>
<td>Kenergy Solar</td>
<td>Magellan Search Group</td>
</tr>
<tr>
<td></td>
<td>Kettle View Renewable Energy LLC</td>
<td>Main Street Power Company, Inc.</td>
</tr>
</tbody>
</table>
Make It Right New Orleans
Make It Right Solar, Inc.
Marc Jones Construction
Mark J. Connolly PE
Martifer Solar USA, Inc.
Master Solar Supply
Maui Pacific Solar, Inc.
Maui Solar Energy Systems
McCully Solar Group
McNabb Marketing Resources, Inc.
MegaWatt Solar
Melasecca Electric Melcrhis Holdings, LLC Melink
Corporation Mercury Solar Systems, Inc. Meridian
Solar, Inc. MidAmerica Solar LLC Milbank Manufacturing
Milbank PowerGen
Mindswing Consulting
Mirasol Fafco Solar, Inc.
Missouri Solar Applications, LLC
Mitsubishi Electric and Electronics USA
Mountaintop Greene Clean Energy
Mr Sun Solar
MX Solar USA LLC.
Namaste Solar
National Lease Financing Services
NationWize Solar
Natural-E LLC
NC Solar Now, Inc.
NDC Green, Inc.
NDC's Housing and Economic Development Corp.
NEL Hydrogen
New South Solar Systems, Inc.
Nexus Energy Solutions USA
Niagara Wind & Solar
NightOwl Music
NitroXenergy
Nixon Peabody LLP
Nordic Windpower
North Wind Renewable Energy, LLC
Northern Biogas
Northern Power Systems
Nova West Solar
Noveda Technologies
NRG Energy
NW Wind & Solar Oasis
Montana Inc. Obsidian Renewables, LLC
Ocean Renewable Power Company
O'Connell Electric Co.
Omnipoint Applied Labs
One Sun Inc.
OnForce Solar, Inc
Ontility, LLC
OPDE U.S.
Orange Rockland Solar Inc.
Orbit Energy, Inc.
Oregon Wave Energy Partners I, LLC
Organic Matters, Inc.
Organic Services US, Inc.
Organics Management
Pacific Energy Ventures, LLC
Palmer Capital Corporation
Palomar Solar
Panama Solar Technologies
Panasonic Corporation of North America
PanelClaw, Inc.
Patrick Lakey, Attorney at Law
PeterCares House
Petersen-Dean, Inc.
PHAT Energy
Phoenix Solar Incorporated
PHOTON Consulting
Pieper Electric, Inc.
Pinnacle / SunRun Solar
Plainview Electric, LLC
Planet Impact Inc.
Planet Solar Inc
Platt Electric
Plug Power Inc.
Plumbgood Plumbing
<table>
<thead>
<tr>
<th>Company Name</th>
<th>Company Name</th>
<th>Company Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Polaris Energy System of The High</td>
<td>RPI Solar, Inc.</td>
<td>Rose Law Group PC</td>
</tr>
<tr>
<td>Country</td>
<td>RCM International LLC</td>
<td>Rotation LLC</td>
</tr>
<tr>
<td>Policy Capital Advisors</td>
<td>Reading Electric Renewables</td>
<td>R-qubed Energy, inc</td>
</tr>
<tr>
<td>Positive Energy Alternative, LLC</td>
<td>ReadyCom, Inc.</td>
<td>RRE Austin Solar, LLC</td>
</tr>
<tr>
<td>Power &amp; Light Efficiency Services, Corp</td>
<td>Real Energy Solutions</td>
<td>RRE Power LLC</td>
</tr>
<tr>
<td>Power Production Management, Inc.</td>
<td>RealEnergy REC</td>
<td>RS Energy</td>
</tr>
<tr>
<td>Power Solutions</td>
<td>Solar Recurrent</td>
<td>Run on Sun</td>
</tr>
<tr>
<td>PPC Solar</td>
<td>Energy</td>
<td>Ruyoka Uganda LTD</td>
</tr>
<tr>
<td>PPG Industries</td>
<td>Recycled Energy Development</td>
<td>Ryan Companies US, Inc.</td>
</tr>
<tr>
<td>PPT Solar</td>
<td>Red Barn Consulting</td>
<td>S-5! Attachment Solutions Metal Roof</td>
</tr>
<tr>
<td>Praxis Solar</td>
<td>ReflecTech, Inc.</td>
<td>Innovations, Ltd.</td>
</tr>
<tr>
<td>President Solar</td>
<td>Reis Robotics USA</td>
<td>Safari Energy</td>
</tr>
<tr>
<td>Pristine Sun LLC</td>
<td>Renewable Energy Associates</td>
<td>SAIC</td>
</tr>
<tr>
<td>Proterra Solar</td>
<td>Renewable Energy Constructors</td>
<td>Samba Energy, LLC</td>
</tr>
<tr>
<td>Proton OnSite</td>
<td>Renewable Northwest Project</td>
<td>San Francisco Dept of Environment</td>
</tr>
<tr>
<td>Prudent Energy Group</td>
<td>Renewable Operations</td>
<td>San Francisco Energy Cooperative</td>
</tr>
<tr>
<td>Puget Sound Solar</td>
<td>Renewergy Solutions Group, LLC</td>
<td>Sanyo North America Corporation</td>
</tr>
<tr>
<td>Pursuit Brokerage</td>
<td>Renogy LLC</td>
<td>Sapphire Solar</td>
</tr>
<tr>
<td>PV Advanced Concepts</td>
<td>Rentech, Inc.</td>
<td>Satcon Technology Corp</td>
</tr>
<tr>
<td>PVPower, Inc.</td>
<td>RevoluSun LLC</td>
<td>Schneider Electric</td>
</tr>
<tr>
<td>Q-Cells SE Quantum</td>
<td>Rio Grande Solar, LLC</td>
<td>Schott North America</td>
</tr>
<tr>
<td>Analysis Quasar Energy</td>
<td>Riolglass Solar Inc.</td>
<td>Schuco USA LLLL</td>
</tr>
<tr>
<td>Group Radian Energy</td>
<td>RMT, Inc.</td>
<td>SCS Renewables</td>
</tr>
<tr>
<td>Systems Radiance Solar</td>
<td>Rohan Engineering, PC</td>
<td>Seminole Financial Services</td>
</tr>
<tr>
<td>Rand Associates, Inc.</td>
<td>Roman Consulting, Inc.</td>
<td>SENER USA</td>
</tr>
<tr>
<td>Ray Angelini, Inc.</td>
<td>Roof Diagnostics Inc</td>
<td>SES 21 USA, LLC</td>
</tr>
<tr>
<td></td>
<td>Roof Integrated Solar Energy</td>
<td>Seventh Generation Energy System</td>
</tr>
</tbody>
</table>
Sullivan Solar Power
Sun Farm Network
Sun Light & Power
Sun Storage
Sun Valley Solar Solutions LLC
Sunbreak Solar
Suncatcher of Atlanta
SunChiller
Sundial Solar Power Developers, Inc.
SunDog Solar
SunEdison
SunEnergy Americas Inc.
SunEnergy Power Corporation
SunEnergy World, Inc.
Sunetric Sungevity
SunGreen Systems
SunHedge
Suniva, Inc.
Sunmodo Corp.
Sunnovations Inc.
SunPower Corporation
SunPumps, Inc.
Sunray Solar Inc.
SunRun Sunsense,
Inc. Sunshine Energy,
LLC SunSpec, LLC
Suntech America, Inc.
Sunvaic
SunVest Solar, Inc. SunWize Technologies Superior Solar Systems, LLC.
Sustainable Energy Developments
Sustainable Energy Financing, LLC
Sustainable Energy Solutions, LLC
Sustainable Law, PLLC
Sustainable Living Technology
Synchro Solar
Synergy Energy LLC
Synergy Renewable Systems, LLC
Team Gemini LLC
TeamAg, Inc
Teanaway Solar Reserve
Technology Assessment International
Tecta Solar, a division of Tecta America Corp.
Tenaska Solar Ventures
Teragram Energy
Terra Posts PV
Terra Viva, Inc.
Teru Talk
Tetra Tech, Inc.
TEVA Energy, LLC
Texas Solar Juice
The Alchemy Group, Inc.
The Energy Store
The Leveredge
The Solaray Corp. dba Inter-Island Solar Supply
Therma Breeze, Inc.
Third Coast Solar LLC
Third Sun Solar
Today's Energy Solutions
Torresol Energy
Toshiba International Corporation
Tower Top Energy Consultants
Transform Solar
Transition Staunton Augusta
TreadStone Technologies, Inc.
Trina Solar
Triple "H" Pools
TRMancini Solar Consulting
TRUST Energy
Turtle Energy
U.S. Biogas LLC
U.S. Photovoltaics, Inc.
UMA Solar
Unirac
United Electric Supply
United Renewable Energy, LLC
United Solar Ovonic
Urban Grid Solar
Urban Ore, Inc.