



July 20, 2026

To: Whom It May Concern

RE: Build America Buy America (BABA) Act Compliance

The Build America Buy America (BABA) provisions within the Infrastructure Investments and Jobs Act of 2021 (IIJA) requires that “the head of each Federal agency must ensure that none of the funds made available for a Federal award for an infrastructure project may be obligated unless all of the iron, steel, manufactured products, and construction materials incorporated into the project are produced in the United States.”¹

Specifically, in the case of manufactured products, the product must be both (a) manufactured in the United States and (b) the cost of components of the manufactured product that are mined, produced, or manufactured in the United States must be greater than 55 percent of the total costs of all the components of the manufactured product.² In determining whether the cost of components for manufactured products meets that threshold, manufacturers must use the following instructions:³

- (a) For components purchased by the manufacturer, the acquisition cost, including transportation costs to the place of incorporation into the manufactured product (whether or not such costs are paid to a domestic firm), and any applicable duty (whether or not a duty-free entry certificate is issued); or
- (b) For components manufactured by the manufacturer, all costs associated with the manufacture of the component, including transportation costs as described in paragraph (a) above, plus allocable overhead costs, but excluding profit. Cost of components does not include any costs associated with the manufacture of the manufactured product.

Following these instructions, First Solar, Inc. attests that it can manufacture a solar panel in the United States which satisfies BABA’s greater than 55 percent requirement (check and complete all that apply)...

...that are available for purchase in calendar year 2025 ☒ starting on 01/01/2025
...that are available for purchase in calendar year 2026 ☒ starting on 01/01/2026
...that are available for purchase in calendar year 2027 ☒ starting on 01/01/2027
...that are available for purchase in calendar year 2028 ☒ starting on 01/01/2028
...that are available for purchase in calendar year 2029 ☒ starting on 01/01/2029
...that are available for purchase in calendar year 2030 ☒ starting on 01/01/2030

Specifically, First Solar, Inc. attests it can manufacture one or more of the following product numbers in the United States which satisfy BABA’s greater than 55 percent requirement.

Series 6 Plus

Series 7

☒ First Solar, Inc. certifies under penalty of law that all the information contained in this attestation is true and correct. Any material misrepresentation may result criminal or civil penalties. See 18 U.S.C. Sec. 1001 et. seq.⁴

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¹ [eCFR :: 2 CFR 184.1 -- Purpose and policy](#). See also § 70914(a) of the IIJA.

² [eCFR :: 2 CFR Part 184 -- Buy America Preferences for Infrastructure Projects](#)

³ [eCFR :: 2 CFR 184.5 -- Determining the cost of components for manufactured products](#).

⁴ [18 USC 1001: Statements or entries generally](#)