



1 January 2019

MANUFACTURER'S CERTIFICATION STATEMENT

Battery Energy Storage System statement for Internal Revenue Service (IRS) Federal Tax Credit

Under Title 26, Internal Revenue Code § 25D, Residential Energy Efficiency Property, the IRS allows up to 30% federal investment credit (ITC) for installing residential energy efficient property such as a Battery Energy Storage System (BESS).

NeoVolta Inc. designs and manufactures Energy Storage Systems such as the solar NV14 BESS and the NV24, which is additional battery storage. These products are designed to charge during daylight hours from solar and subsequently discharge during hours of darkness. These products are qualified under Code § 25D and satisfies the requirements of section 3.02(3), (4) and (5).

NeoVolta Inc. is not a tax advisor. Taxpayers claiming a tax credit should consult a tax professional with any questions. NeoVolta 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. This notice is posted on NeoVolta's website: www.NeoVolta.com

Under penalty 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,

A handwritten signature in black ink that reads "Brent Willson".

Brent Willson

CEO, NeoVolta Inc.