



LG Electronics U.S.A., Inc.
 1000 Sylvan Avenue
 Englewood Cliffs, NJ 07632
 201.816.2000

January 12, 2015

Manufacturer’s Certification for Residential Energy Efficient Property Qualified Under Internal Revenue Section 25D

It is hereby certified that the below referenced LG solar modules qualify as photovoltaic devices which use solar energy to generate electricity and qualify under Section 25D of the Internal Revenue Code as “Solar Electric Property.”

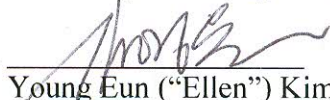
Name and Address of Manufacturer:

LG Electronics, Inc.
 LG Twin Towers
 128 Yeoui-daero
 Yeongdeungpo-gu
 Seoul 150-721, Korea.

Make and Model Numbers of Qualified Property:

LG Model Number	LG Model Number	LG Model Number	LG Model Number
LG220P1C-G2	LG255S1C-G3	LG260S1K-A3	LG265S1C-B3
LG225P1C-G2	LG260S1C-G3	LG280N1C-G3	LG270S1C-B3
LG230P1C-G2	LG265S1C-G3	LG285N1C-G3	LG275S1C-B3
LG230M1C-G2	LG250S1K-G3	LG290N1C-G3	LG280S1C-B3
LG235M1C-G2	LG255S1K-G3	LG295N1C-G3	LG260S1K-B3
LG240M1C-G2	LG260S1K-G3	LG300N1C-G3	LG265S1K-B3
LG245S1C-G2	LG260S1C-A3	LG280N1C-A3	LG290N1C-B3
LG250S1C-G2	LG265S1C-A3	LG285N1C-A3	LG295N1C-B3
LG255S1C-G2	LG270S1C-A3	LG290N1C-A3	LG300N1C-B3
LG260S1C-G2	LG250S1K-A3	LG295N1C-A3	LG305N1C-B3
LG250S1C-G3	LG255S1K-A3	LG300N1C-A3	LG300A1C-B3

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.



Young Eun (“Ellen”) Kim
 Senior Vice President of Air Conditioning & Energy Solutions
 LG Electronics U.S.A., Inc.

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