



November 4, 2022

Internal Revenue Service
CC:PA:LPD:PR (Notice 2022-51)
Room 5203
PO Box 7604, Ben Franklin Station
Washington, D.C. 20044

Submitted electronically via Federal eRulemaking Portal

Re: Request for Comments on Domestic Content Requirements Under the Inflation Reduction Act of 2022

To whom it may concern,

Mission Solar Energy LLC (“Mission Solar”) appreciates the opportunity to provide comments in response to the U.S. Department of the Treasury and Internal Revenue Service’s Request for Comments on domestic content requirements under the Inflation Reduction Act. Mission Solar is a U.S. based photovoltaic solar module manufacturer headquartered in San Antonio, Texas. Established in 2012, Mission Solar employs over 115 individuals who proudly design, engineer, and assemble Mission Solar’s high-quality solar modules for a variety of rooftop and ground-mounted applications. Our company ideology is to provide clean and accessible power to communities across the globe through development of its solar technology while maintaining a focus on engineering high-quality, long-lasting modules.

In response to the request for comments, specifically the domestic content requirements under Notice 2022-51, Section 3.03(3)(c), Mission Solar strongly believes module assembly in the U.S. using imported cells should qualify as domestic content, regardless of U.S. cell capacity, as determining what constitutes “sufficient and reasonably available quantities” will be nearly impossible. Given the likelihood domestic cell producers become vertically integrated with module production, and the lack of uniformity in cell size and specification, non-cell producing entities will be forced to meet their cell-sourcing needs through competitors who offer limited volume and elevated pricing. Elevated cell-pricing will result in increased module pricing, thus eliminating any intended benefit for those non-vertically-integrated companies based in the U.S.

Thank you again for the opportunity to provide our comments.

Sincerely,

Mission Solar Energy LLC