



Virtual Central Rack on Rails (RoR)

Secure Safe Harbor with Offsite Construction



Offered to meet the off-site Physical Work Test per Treasury guidance. Notice 2025-42, (Section 3.03(1)) which states "may include the manufacture of components, mounting equipment, support structures such as racks and rails, inverters and transformers" by offering a complete factory integrated AC Power block. Available complete or integrated in stages, please see below.

Please consult latest IRS notices and legal counsel for applicability.



Phase 1: Let Rack on Rails establish beginning of construction by satisfying Physical Work Test.



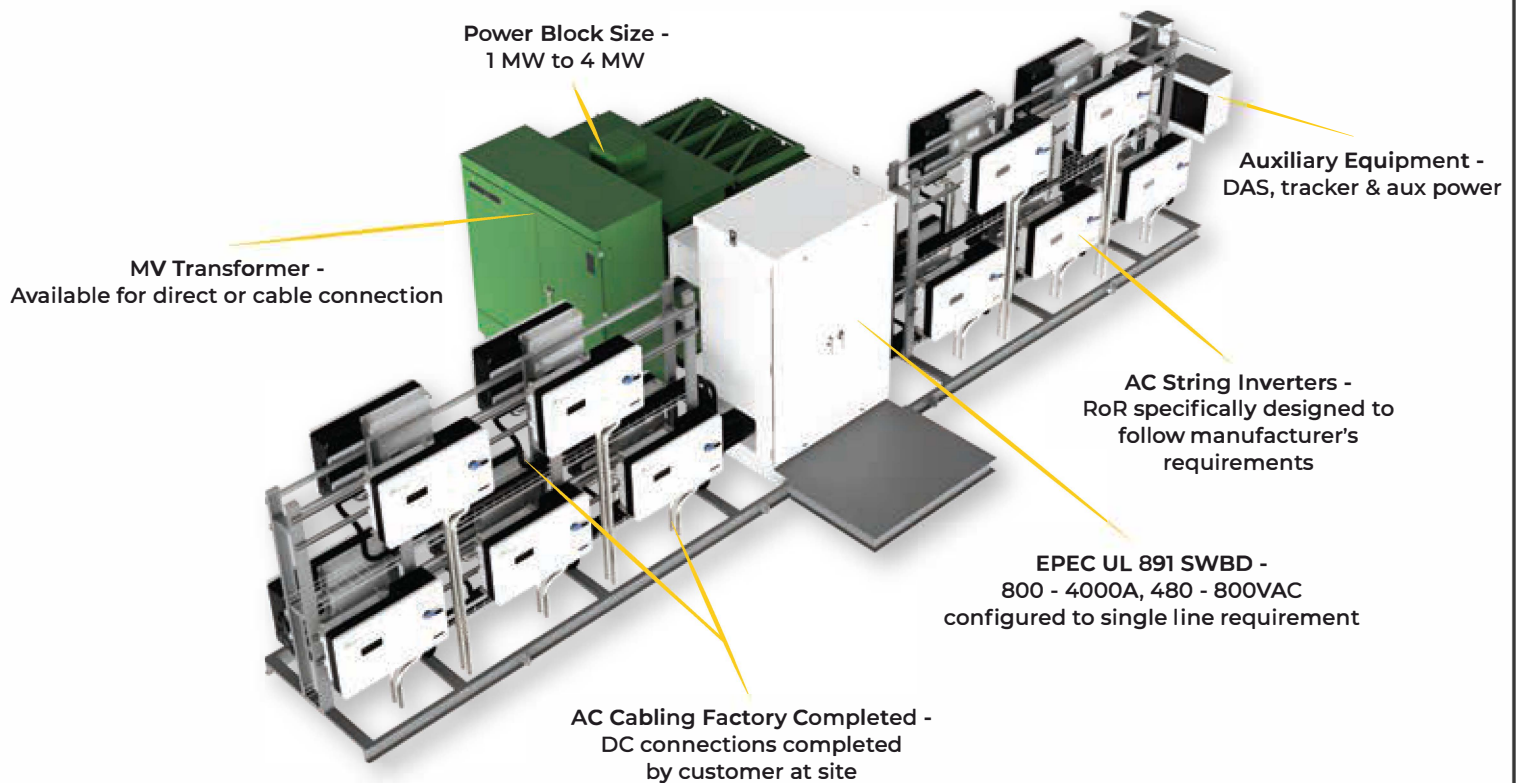
Phase 2: EPEC RoR Chassis is customized for project specific: inverters, EPEC SWBD, & aux components.



Phase 3: Determine level of integration:
Partially Integrated -
RoR Chassis + EPEC SWBD mounted
Fully Integrated -
RoR Chassis + EPEC SWBD + AC cabling installed



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The EPEC Difference

Personalized service - Direct collaboration with EPEC's engineering and project management teams ensures every solution is aligned with your needs.

Industry Focused Solutions - Designs and features optimized for the unique demands of our target industries, ensuring compliance, reliability, and performance.

Exceptional Technical Support - Access to knowledgeable in-house engineers and technicians from design through commissioning.

Short Leadtime - Lean manufacturing processes & domestic production help accelerate delivery schedules for time-sensitive projects.

Comprehensive Warranty & Support - Strong warranty combined with lifetime technical assistance for peace of mind.

