

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:TEGE:EOEG:TEB

PRESP-145551-06

Date:

November 13, 2006

Dear :

This letter is in response to your application for an allocation of authority to issue \$
in Clean Renewable Energy Bonds (CREBs) under section 54 of the
Internal Revenue Code (the Code).

Pursuant to section 54(f)(2) of the Internal Revenue Code (the Code) and Notice 2005-98, 2005-52 I.R.B. 1211, and after review of your application submitted on April 25, 2006, including supplements thereto, we have determined that the projects described in Appendix A attached hereto are qualified for purposes of section 54 and will be owned by one or more qualified borrowers. We allocate authority to
(the Issuer), a qualified issuer under section 54, to
issue up to \$ of Clean Renewable Energy Bonds (CREBs). Bonds issued pursuant to this allocation must be designated by the Issuer as bonds for purposes of section 54 for the projects described in Appendix A up to the amount allocated for each project described in Appendix A.

Bonds so designated must be issued on or before December 31, 2007. Please be aware that in order for bonds to be CREBs, the applicable requirements of the Code, including without limitation section 54, Notice 2005-98, and Notice 2006-7, 2006-10 I.R.B. 559, must be met. Please note that CREB proceeds may be used to reimburse capital expenditures paid by qualified borrowers for qualified projects only if the provisions of section 54(d)(2)(C) are met.

Section 54(f)(1) of the Code imposes a Limitation of \$800,000,000 on the amount of CREBs which may be issued to finance qualified projects (the Limitation). Section 54(f)(2) provides that the Limitation is to be allocated by the Secretary of Treasury in such manner as the Secretary deems appropriate except that no more than

For purposes of the renewable electricity production credit under section 45 of the Code, no inference may be drawn from this allocation that any project listed in the appendices attached hereto is a qualified facility or that electricity to be produced at such project(s) is electricity from a qualified energy resource at a qualified facility within the meaning of section 45.

This determination is directed only to the applicant named above. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

A copy of this letter must be attached to any Form 8038-G, Information Return for Tax-Exempt Governmental Obligations, filed for bonds issued pursuant to this allocation.

The allocation contained in this letter is based upon information and representations submitted by the applicant for the CREB allocation and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the application for an allocation, it is subject to verification on examination.

Sincerely,
Assistant Chief Counsel, (Exempt
Organizations/Employment Tax/Government
Entities)
(Tax Exempt & Government Entities)

By: Timothy L. Jones
Senior Counsel
Tax-Exempt Bonds Branch

APPENDIX A

	Borrower Name	Project Type	Project Location	Amount Allocated
1		Landfill gas facility		\$
2		Landfill gas facility		\$
3		Landfill gas facility		\$
4		Landfill gas facility		\$
5		Landfill gas facility		\$
6		Landfill gas facility		\$
7		Landfill gas facility		\$
8		Landfill gas facility		\$
9		Landfill gas facility		\$
10		Landfill gas facility		\$
11		Landfill gas		\$

		facility		
12		Landfill gas facility		\$
13		Landfill gas facility		\$
14		Landfill gas facility		\$
	TOTAL			\$

APPENDIX B

	Borrower Name	Project Type	Project Location	Amount Requested
1		Landfill gas facility		\$