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An allocation of shares of the Limitation cannot be made with respect to the project owned by the borrower listed in Appendix A because such borrower is a governmental

body and \$500,000,000 has already been allocated to applications requesting a smaller share of the Limitation to finance qualified projects owned by qualified borrowers that are governmental bodies.

We appreciate your submission of the application for our consideration and encourage you to continue to pursue your plans for constructing a clean renewable energy project.

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

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

**APPENDIX A**

	<b>Borrower Name</b>	<b>Project Type</b>	<b>Project Location</b>	<b>Amount Requested</b>
1		Wind facility		\$