

**Internal Revenue Service**

Number: **200707151**

Release Date: 2/16/2007

Index Number: 54.00-00

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-150125-06

Date:

November 13, 2006

Dear :

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 21, 2006, including supplements thereto, we have determined that the project described in Appendix A attached hereto is 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 project 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.

If you have any questions with respect to this allocation, please contact of the Office of Division Counsel/Associate Chief Counsel Tax-Exempt and Government Entities on (not a toll-free call).

Except as expressly provided herein, no opinion is expressed or implied concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter.

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 Appendix

A 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**

	<b>Borrower Name</b>	<b>Project Type</b>	<b>Project Location</b>	<b>Amount Allocated</b>
1		Landfill gas facility		\$