Internal Revenue Service	Department of the Treasury Washington, DC 20224
Number: 201640010 Release Date: 9/30/2016	Third Party Communication: None Date of Communication: Not Applicable
Index Number: 38.00-00, 50.00-00	Person To Contact: , ID No. Telephone Number:
	Refer Reply To: CC:PSI:5 PLR-117279-16
In Re:	Date: June 29, 2016

LEGEND:

Tribe =

Dear

:

As discussed in a telephone conversation with Taxpayer's authorized representative, we are revoking Private Letter Ruling 201310001, dated December 5, 2012.

In Private Letter Ruling 201310001, the Internal Revenue Service concluded that Tribe may elect to pass investment credits associated with the Renewable Energy Assets to an unrelated third party lessee (Lessee) under § 50(d)(5).

After reconsideration, we have concluded that Tribe may not elect to pass investment credits associated with the Renewable Energy Assets to Lessee under § 50(d)(5). Accordingly, Private Letter Ruling 201310001 is revoked prospectively, and Tribe may place no further reliance on the ruling.

In accordance with the power of attorney, we are sending a copy of this letter to Tribe's authorized representative. We are also sending a copy of this letter to the appropriate SB/SE office.

Sincerely yours,

Theresa M. Melchiorre Assistant to the Branch Chief, Branch 5 Office of Associate Chief Counsel (Passthroughs and Special Industries)

Enclosure: Copy for 6110 purposes

CC: