

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

Number: **200628024**  
Release Date: 7/14/2006  
Index Number: 142.00-00

Third Party Communication: Congressional  
Date of Communication: November 1, 2005

Person To Contact:  
, ID No.

Telephone Number:

Refer Reply To:  
CC:TEGE:EOEG:TEB  
PRES-156387-05

Date:  
February 28, 2006

Dear

After review of the application you submitted on behalf of the \_\_\_\_\_ project, as amended by correspondence dated February 7, 2006, and February 27, 2006, and after consultation with the Environmental Protection Agency, we are designating the \_\_\_\_\_ project as a qualified green building and sustainable design project under §§ 142(a)(14) and 142(l)(7) of the Internal Revenue Code (the "Code"). Further, pursuant to § 142(l)(7), we allocate authority to issue qualified green building and sustainable design project bonds for the \_\_\_\_\_ project in an aggregate face amount not to exceed \_\_\_\_\_.

Please note that in order for bonds to be qualified green building and sustainable design project bonds, the issuer must meet the applicable requirements of the Code, including without limitation § 142(l), and Notice 2005-48, 2005-27 I.R.B. 9, including without limitation, the requirements described in the following paragraphs of Notice 2005-48:

- CERTIFICATION OF USE OF TAX BENEFIT;
- REPORT OF COMPLIANCE;
- ACCOUNTABILITY;
- INFORMATION REPORTING; and
- COORDINATION WITH OTHER RULES GOVERNING QUALIFIED PRIVATE ACTIVITY BONDS.

If after reviewing this letter, Notice 2005-48, and the applicable Code provisions you have any questions, please contact \_\_\_\_\_ or \_\_\_\_\_ 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, including whether interest on any bonds issued by state or local governments for the above project is tax-exempt under § 103 of the Code.

This letter is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

A copy of this letter must be attached to any Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues, Certification of Use of Tax Benefit, and Report of Compliance under Notice 2005-48, filed with the Internal Revenue Service.

The rulings contained in this letter are based upon information and representations submitted by the taxpayer 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 request for rulings, 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