

Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Third Party Communication: Congressional;
Governor of the State of Connecticut
Dates of Communication: December 6, 2005;
May 18, 2005

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:TEGE:EOEG:TEB
PRES-156572-05

Date:
February 28, 2006

Dear

After review of the application you submitted on behalf of the
project, as amended by correspondence dated February 8, 2006, and
February 24, 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

District 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 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