HANDY LAW LLC

December 1, 2015

Luly Massaro, Clerk
RI Public Utilities Commission
89 Jefferson Blvd.
Warwick, RI 02888

Re: Docket 4483 In re. Petition of Wind Energy Development, LLC and ACP Land, LLC Relating to Interconnection

42 Weybosset Street

Providence
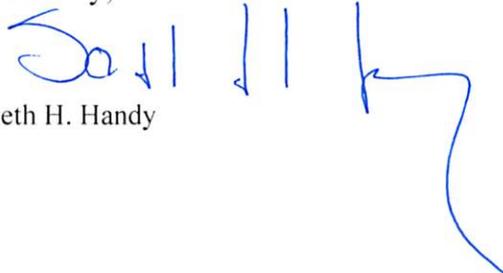
Rhode Island 02903

401 626.4839

401 753.6306 FAX

Dear Ms. Massaro:

ACP Land, LLC and Wind Energy Development, LLC (Petitioners) are in receipt of the IRS' letter of November 18, 2015, informing us that the Service has decided to issue additional guidance on the tax issue addressed in the request for a Private Letter Ruling the Commission had ordered in this docket. Given this added delay in the resolution of this matter, Petitioners write to ensure that National Grid has complied with its commitment to escrow all interconnection taxes paid by any distributed generation project in Rhode Island until final resolution of whether the tax is owed. In a September 12, 2014, letter in this docket, National Grid committed to put all interconnection taxes in escrow pending the IRS ruling. Paragraph 8 of Section I, states the following: "In the meantime, all future project developers to whom this issue applies would place an amount in escrow with the Company equal to the potential tax liability, to be refunded if a decision is later made by the PUC that the taxes should not be paid."

We have asked the Company for confirmation that it has escrowed all taxes paid since September 12, 2014, informed those that paid the taxes, and is prepared to refund the taxes upon resolution from the IRS. We have yet to receive a response. We respectfully request that the Commission confirm that all such taxes have been placed in escrow with notice and will be refunded if and when the IRS rules that they are not owed and also to consider what it will order regarding any interconnection taxes paid since this proceeding began and during the period for which a tax refund can still be pursued with the IRS.

Thank you.

Sincerely,

Seth H. Handy

cc: Distribution List