

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

March 9, 2015

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

Dear Ms. Massaro:

ACP Land, LLC and Wind Energy Development, LLC (Petitioners) write to respond to National Grid's letter dated February 27, 2015. In that letter, National Grid refused to produce details regarding the project that is the subject of its current Private Letter Ruling in Massachusetts, claiming confidentiality on behalf of the developer, and asks to delay this proceeding at their discretion awaiting the results of the MA PLR request because that request may provide guidance that may obviate the need for some or all of the proposed PLR requests in Rhode Island. This is clearly just too much.

All along, throughout this proceeding, National Grid has argued that the Commission should not rely on guidance provided from past PLRs because they are fact specific and cannot be relied upon as guidance regarding how the IRS would address projects with similar facts. The Commission has agreed that National Grid needs to seek specific guidance from the IRS with regard to the specific facts of the Petitioners' projects in Rhode Island. Now, in an evident attempt to further delay the resolution of this question, while denying the effort to obtain the specific facts of the Massachusetts PLR, National Grid requests discretion to wait until whenever that proceeding is resolved because they may be able to reduce the cost of PLRs for ratepayers in Rhode Island. This is absurd.

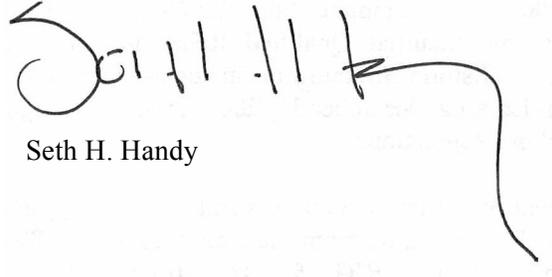
National Grid suddenly and evidently concedes that PLRs stating similar facts can and should be relied upon as grounds to resolve the question before the Commission. So, the Commission should now rely on the PLRs already issued by the IRS, one of which was already issued to National Grid, to conclude that the safeharbor applies to similar situated projects in Rhode Island, as presented clearly in Petitioners' prior papers. There is now, conclusively, no need to waste ratepayer money seeking further clarification in Rhode Island because the existing PLRs already demonstrate how the safeharbor applies to these projects.

On December 18, 2014, National Grid issued an impact study for ten wind turbines seeking interconnection in Coventry, Rhode Island, in which it assessed an interconnection tax of \$2.3 million required to be prepaid before National Grid would proceed to interconnect the projects. After more resource consumptive push back in several different venues/proceedings, National Grid revised its approach to that impact study. The latest version, issued on February 18, 2015, still requires prepayment of \$819,000 in interconnection tax. After all that Petitioners have been through in this proceeding, for National Grid to seek to delay resolution of this question based on its intent to rely on another PLR in Massachusetts while refusing to disclose the specific facts of that PLR request is astonishing and frustrating to say the very least.

Please resolve this concern promptly for the benefit of the Coventry projects and many more projects that are or will soon be seeking interconnection through National Grid.

Thank you again for your help with these matters.

Sincerely,

A handwritten signature in black ink, appearing to read "Seth H. Handy". The signature is written in a cursive style with a large initial "S" and a long, sweeping tail that extends to the right and then curves downwards.

Seth H. Handy