

November 20, 2015

**BY HAND DELIVERY & ELECTRONIC MAIL**

Luly E. Massaro, Commission Clerk  
Rhode Island Public Utilities Commission  
89 Jefferson Boulevard  
Warwick, RI 02888

**RE: Docket 4483 – Wind Energy Development, LLC (WED) and ACP Land, LLC  
Petition for Dispute Resolution Relating to Interconnection  
National Grid’s Private Letter Ruling Filing with the IRS**


Dear Ms. Massaro:

I have enclosed for filing in the above-referenced docket a letter National Grid (through its outside tax counsel) received from the United States Internal Revenue Service (IRS) in response to the Company’s August 13, 2015 request for a private letter ruling (PLR) pursuant to Section 118 of the Internal Revenue Code. The Company filed a copy of this PLR request with the PUC on September 4, 2015.

In the enclosed letter, the IRS has informed the Company that, currently, a published guidance project relating to the issue presented in the Company’s August 2015 PLR request is on the Department of Treasury 2015-2016 priority list. Therefore, the IRS has determined that the issue presented in the Company’s PLR request cannot be resolved before the public guidance is issued. Accordingly, the IRS will close the case relating to the Company’s PLR request, and return the administrative filing fee to the Company. To date, the IRS has not issued a ruling on the PLR request that was filed by the Company’s Massachusetts affiliate in December of 2014.

Thank you for your attention to this matter. If you have any questions, please contact me at 781-907-2121.

Very truly yours,



Raquel J. Webster

Enclosure

cc: Docket 4483 Service List  
Leo Wold, Esq.  
Steve Scialabba, Division

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was electronically transmitted to the individuals listed below.

Paper copies of this filing are being hand delivered to the Rhode Island Public Utilities Commission and to the Rhode Island Division of Public Utilities and Carriers.

\_\_\_\_\_  
Joanne M. Scanlon

November 20, 2015  
Date

**Docket No. 4483 – Wind Energy Development LLC & ACP Land, LLC –  
Petition for Dispute Resolution Relating to Interconnection  
Service List updated 4/10/15**

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| Raquel Webster, Esq.<br>National Grid<br>280 Melrose St.<br>Providence, RI 02907  | <a href="mailto:Raquel.webster@nationalgrid.com">Raquel.webster@nationalgrid.com</a> ; | 401-784-7667 |
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| <b>Original &amp; 9 copies to be filed w/:</b><br>Luly E. Massaro, Commission Clerk<br>Public Utilities Commission<br>89 Jefferson Blvd.<br>Warwick, RI 02888 | <a href="mailto:Luly.massaro@puc.ri.gov">Luly.massaro@puc.ri.gov</a> ;                 | 401-780-2107 |
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| Karen Lyons, Esq.<br>Dept. of Attorney General  | <a href="mailto:Klyons@riag.ri.gov">Klyons@riag.ri.gov</a> ;                           | 401-222-2424 |
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|--------------------------|--|--|
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| Kearns, Christopher, OER | <a href="mailto:Christopher.Kearns@energy.ri.gov">Christopher.Kearns@energy.ri.gov</a> ; |  |

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

Third Party Communication: None  
Date of Communication: Not Applicable

Amish M. Shah  
Sutherland Asbill & Brennan LLP  
700 Sixth Street, NW, Suite 700  
Washington, DC 20001

Person To Contact:  
David Selig, ID No. 1000219637

Telephone Number:  
(202) 317-4137

Refer Reply To:  
CC:PSI:B05  
PLR-127458-15

Date:  
November 09, 2015

In Re:  
The Narragansett Electric Company  
T.I.N.: 05-0187805

Dear Mr. Shah:

The enclosed copy of a letter is sent to you under the provisions of a power of attorney, authorization and declaration or other proper authorization currently on file with the Internal Revenue Service.

Sincerely,



Nicole Cimino  
Senior Technician Reviewer, Branch 5  
Office of Associate Chief Counsel  
(Passthroughs and Special Industries)



**Internal Revenue Service**

**Department of the Treasury**  
Washington, DC 20224

Third Party Communication: None  
Date of Communication: Not Applicable

Susan Greene  
Assistant Treasurer  
The Narragansett Electric Company  
280 Melrose Street  
Providence, RI 02907

Person To Contact:  
David Selig, ID No. 1000219637

Telephone Number:  
(202) 317-4137

Refer Reply To:  
CC:PSI:B05  
PLR-127458-15

In Re:  
The Narragansett Electric Company  
T.I.N.: 05-0187805

Date:  
November 09, 2015

Dear Ms. Greene:

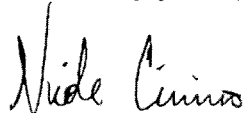
This letter responds to a letter dated August 13, 2015, submitted by The Narragansett Electric Company (Taxpayer), requesting a ruling under §118 of the Internal Revenue Code.

Section 6.09 of Rev. Proc. 2015-1, 2015-1 I.R.B. 20, provides that generally, the Service will not issue a letter ruling or a determination letter if the request presents an issue that cannot be readily resolved before a regulation or any other published guidance is issued. When the Service has closed a regulation project or any other published guidance project, the Associate offices may consider all letter ruling requests, unless the issue is covered by section 6 of Rev. Proc. 2015-1, Rev. Proc. 2015-3, or Rev. Proc. 2015-7. Currently, a published guidance project relating to the issue presented in your case is on the Department of the Treasury 2015-2016 Priority Guidance Plan. Therefore, we have determined that the issue presented in your case cannot be resolved before the published guidance is issued.

Accordingly, the case has been closed within our office. Pursuant to section 7.07(1) of Rev. Proc. 2015-1, Taxpayer's correspondence and exhibits will be retained by the Service. Pursuant to Rev. Proc. 2015-1, section 15.10, Taxpayer's user fee will be refunded by separate letter.

In accordance with the power of attorney, we are sending a copy of this letter to your authorized representative.

Sincerely yours,



Nicole Cimino  
Senior Technician Reviewer, Branch 5  
Office of the Associate Chief Counsel  
(Passthroughs & Special Industries)

cc: Amish M. Shah  
Sutherland Asbill & Brennan LLP  
700 Sixth Street, NW, Suite 700  
Washington, DC 20001