

DEPARTMENT OF THE TREASURY
WASHINGTON
ASSISTANT SECRETARY

December 23, 2009

The Honorable Kurt Schrader
U.S. House of Representatives
Washington, DC 20515

Dear Representative Schrader:

Thank you for your letter to Secretary Geithner in support of SANYO Solar Oregon LLC's application for the Advanced Energy Manufacturing Tax Credit under section 48C of the Internal Revenue Code.

The procedures under which the Department of Energy and the Internal Revenue Service will allocate credits under section 48C are set forth in Notice 2009-72, 2009-37 I.R.B. 325. I can assure you that all complete and timely applications will be carefully considered under those procedures.

Thank you for your interest in this important matter.

Sincerely,

Kim N. Wallace
Assistant Secretary for Legislative Affairs
cc: The Honorable Steven Chu