



August 16, 2012

The Honorable Chairman Jerome Horton
California Board of Equalization
450 N Street, MIC:72
Sacramento, CA 95814

Re: Guidelines for Active Solar Energy Systems
New Construction Exclusion

SunEdison thanks the Board of Equalization and its staff for the opportunity to submit comments on the second draft of the **Guidelines for Active Solar Energy Systems New Construction Exclusion** (hereinafter "**Guidelines**").

SunEdison would also like to take this opportunity to commend the staff for the thoughtful and comprehensive consideration it has demonstrated throughout this process.

SunEdison was closely involved in the 2011 legislation clarifying Rev. & Tax. Code section 73 and SunEdison has carefully followed the preparation of the **Guidelines**. We believe the **Guidelines** fairly reflect the provisions and intent behind the legislation.

We consider particularly helpful and appropriate the adherence in the **Guidelines** to federal guidance for qualifying for federal tax benefits in the sale-leaseback context. This approach implements the legislative purpose in enacting Assembly Bill 15 of the First Extraordinary Session in 2011 (ABXI 15). We also appreciate the clarification regarding partnership flip transactions.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Seymour", is written over a light blue horizontal line.

Curtis S. Seymour
Director of Government Affairs

cc: Ms. Sherrie Kinkle (via email)