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VIA ELECTRONIC DELIVERY & FIRST-CLASS MAIL

Department of the Treasury, Departmental Offices, OFAS
Attn: Jean Whaley
1500 Pennsylvania Ave., NW
Room 1050-S
Washington, DC 20220
202-622-0637
Email: 1603questions@treasury.gov

Re: Annual Performance Report and Certification for Section 1603: Payments for Specified Renewable Energy Property in Lieu of Tax Credits – Request for Comments on Annual Information Collection Procedures

Dear Ladies and Gentlemen:

Pursuant to Request for Comments contained in the Department of the Treasury, Office of the Fiscal Assistant Secretary, issued on January 22, 2013, alliantgroup, L.P. respectfully submits the following comments on the information collection procedures. We are grateful for the opportunity to comment on the information collection procedures, and welcome the chance to meet with representatives of the Internal Revenue Service (IRS) to discuss the following comments in greater detail or to answer questions that you may have.

Collect and Release Information Relating to Application Award Reductions

The Treasury currently collects information relating to the application process and the nature of projects for which A.R.R.A. § 1603 grants are provided in lieu of certain energy tax credits. It does not, however, collect specific information relating to the reduction of award amounts below the full application amount and more importantly, Treasury has not established an administrative appeals process to review these reductions.

Treasury provides a contact email address where applicants can ask about award reductions, specifically reductions that they believe are in error. This informal availability of a contact email for erroneous adjustments is not an administrative hearing, and Treasury currently takes the position that no

such hearing is necessary or appropriate.¹ There is increasing evidence suggesting that a formal appeal process to review adjustments to grant applications is both practically and legally necessary (*See A.R.R.A. Energy Co. v. United States*, 97 Fed.Cl. 12 (January 18, 2011)). Until such time as an administrative procedure is developed, alliantgroup, L.P., suggests that Treasury include the following requests in its information requests for the Annual Performance Report and Certification for Section 1603:

- 1) Was there a reduction of the approved 1603 Grant amount from the application amount?
- 2) Did the applicant contact the e-mail address in their award/denial letter?
- 3) If so, did the applicant receive a response?
- 4) Did the applicant have the opportunity to request a review of the reduction?
- 5) Did such a review occur?
- 6) Was the reduction/denial adjusted following the exchange of correspondence?

At this time, alliantgroup, L.P. is unaware of any official statistics or other official information relating specifically to requests to review potentially-erroneous reductions in the 1603 grant amount from the application amount. The informational reporting on the 1603 grant program is intended to permit improvement of the program over time, and potentially provide guidance in the event of similar future programs. Information on how Treasury investigates and responds to potential and actual errors is crucial for a complete evaluation of the program.

Collection and publication of the above information would enhance transparency of the program, and permit applicants to determine the resources necessary to participate in the application process. It will also permit review of the informal reduction review procedures that are in place and evaluate their efficacy.

We appreciate the opportunity to comment on the information collection protocols for the A.R.R.A. § 1603 grant program, and would welcome the opportunity to meet with the Treasury to discuss the comments in greater detail or to answer any questions that you may have. Please do not hesitate to contact us with any questions or for any additional information that you would find useful.

Respectfully submitted,



Dean Zerbe
alliantgroup National Managing Director

¹ See [Payments for Specified Energy Property in Lieu of Tax Credits Under the American Recovery and Reinvestment Act of 2009, Frequently Asked Questions and Answers](http://www.treasury.gov/initiatives/recovery/Documents/A%20FAQs0411%20-%20general.pdf), <http://www.treasury.gov/initiatives/recovery/Documents/A%20FAQs0411%20-%20general.pdf>.