

**OCS Data Request 1.60**

**Contracts and PTC**

Please describe the timing of the Company's decision to engage in the purchase of the equipment necessary to meet the 5% safe-harbor requirements and whether the final determination was delayed until a specific IRS guidance was issued. If so, please cite that guidance. In addition, please state what in that guidance was a crucial decision-making factor(s) in the decision to proceed.

**Response to OCS Data Request 1.60**

The Company's timing related to purchasing the safe harbor equipment was determined by the timing of confirming the technical feasibility of installing the equipment.

The Company's final decision to make the safe-harbor equipment purchase was not delayed until specific IRS guidance was issued.

The IRS guidance regarding the ability to renew production tax credits for repowered wind projects, issued in May 2016, was instrumental in the Company's decision to further analyze repowering.