

Additional questions to DOE dated February 5, 2010

1. Does the DOE have authority to vest unconditional title to property with the Recipient?

DOE may vest fee title or other property interests acquired under ICCS projects in any entity.

2. Are ICCS financial assistance funds taxable?

Financial assistance funds for ICCS projects might qualify as nontaxable capital contributions; however, DOE does not make rulings under the Internal Revenue Code. Recipients should consult with their tax advisors and the IRS as appropriate.