

December 7, 2009

Honorable Max Baucus, Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC 20510

Honorable Charles Grassley, Ranking Member  
Senate Committee on Finance  
135 Hart Senate Office Building  
Washington, DC 20510

Honorable Charles B. Rangel, Chairman  
House Committee on Ways and Means  
2354 Rayburn House Office Building  
Washington, DC 20515

Honorable Dave Camp, Ranking Member  
House Committee on Ways and Means  
341 Cannon House Office Building  
Washington, DC 20515

Dear Chairmen Baucus and Rangel and Ranking Members Grassley and Camp:

As your committees prepare a tax extenders bill prior to the end of the year, the undersigned organizations encourage you to consider adopting language to the Alternative Fuel Vehicle Refueling property tax credit to allow a blender pump to receive the value of the credit.

As part of the Energy Policy Act of 2005, Section 1342 provided a 30 percent federal tax credit, limited to \$30,000 per site, to vendors that installed alternative fuel vehicle fueling infrastructure. The American Recovery and Reinvestment Act of 2009 increased the credit to \$50,000 or 50 percent of the total cost and extended it to projects completed prior to January 1, 2011.

Unfortunately, in implementing the provisions of the credit the IRS interpreted the statute in such a manner that fails to recognize the value of mid-level blends of ethanol. This interpretation has precluded blender pumps from receiving the value of the credit. Marginalizing the credit has resulted in further stagnation of the development of alternative fuel infrastructure.

Reducing our nation's dependence on foreign oil with renewable domestic transportation fuels is an achievable goal; revising the IRS interpretation will be a step in the right direction to achieve that goal. Enclosed is suggested language, we are willing to work with you and your staff to achieve the necessary fix for the IRS misinterpretation.

We appreciate your consideration of this request and look forward to working with you to address this important provision.

Sincerely,

Ag Biomass Council  
Abengoa Bioenergy (Chesterfield, MO)  
Absolute Energy, LLC (St. Ansgar, IA)  
Amaizing Energy, LLC (Denison, IA)  
American Agriculture Movement  
American Corn Growers Association  
Arkansas Farmers Union  
Badger State Ethanol, LLC (Monroe, WI)  
Ball Industrial Services, LLC  
Big River Resources (West Burlington, IA)  
Blue Flint Ethanol (Underwood, ND)  
Bluestem Capital, Sioux Falls, SD

Bob Haskins Racing (Poolesville, MD)  
Bosselman Energy Inc. (Grand Island, NE)  
California Ethanol & Power, LLC  
California Ethanol Vehicle Coalition  
Capital District Clean Cities Coalition (Albany, NY)  
Centerpoint Energy Services (Houston, TX)  
Central Oil & Supply Corp. (Monroe, LA)  
Central Texas Clean Cities  
Clean Fuels Development Coalition  
Clean Fuels Ohio  
Co-Bank

Colorado Corn Growers Association  
Colorado Farm Bureau  
Conestoga Energy Partners, LLC  
Corn LP, Goldfield, Iowa  
Dakota Ethanol, LLC (Wentworth, SD)  
Davis Oil Company (Perry, GA)  
Dodge City Cooperative (Dodge City, KS)  
Dresser Wayne  
East Kansas Agri-Energy  
Ethanol Producers and Consumers  
Fagen, Inc.  
FlexFuel US, LLC (Chicago, IL)  
Fremont Industries (Shakopee, MN)  
Front Range Energy, LLC (Windsor, CO)  
Gate Petroleum Company (Jacksonville, FL)  
GEA Barr-Rosin Inc. (St. Charles, IL)  
Genencor (Palo Alto, CA)  
Growth Energy  
Golden Triangle Energy (Craig, MO)  
Green Plains Renewable Energy, Inc.  
Hawkeye Energy Holdings (Ames, IA)  
Hawkeye Gold (Ames, IA)  
Husky Petroleum Equipment (Pacific, MO)  
ICM, Inc.  
Illinois Corn Growers Association  
Illinois Farmers Union  
Indiana Ethanol Producers Association  
Indiana Farmers Union  
International Institute for Ecological Agriculture  
Iowa Biotechnology Association  
Iowa Corn Growers Association  
Iowa Ethanol Producers Association  
Iowa Farmers Union  
Iowa Renewable Fuels Association  
Jefferson City Oil Company (Jefferson City, MO)  
Kansas Association of Ethanol Processors  
Kansas Corn Growers Association  
Kansas Ethanol, LLC (Lyons, KS)  
Kansas Grain Sorghum Producers Association  
Kentucky Petroleum Marketers Association  
KNC Holdings Petroleum Company (Albany, NY)  
Lifeline Foods  
MFA Oil Company (Columbia, MO)  
Michigan Association of Convenience Stores  
Michigan Corn Growers Association  
Michigan Petroleum Association  
Minnesota Corn Growers Association  
Minnesota Ethanol Producers Association  
Minnesota Farmers Union  
Missouri Corn Growers Association  
Missouri Renewable Fuels Association  
National Association of Wheat Growers

National Corn Growers Association  
National Farmers Organization  
National Farmers Union  
National Sorghum Producers Association  
Nebraska Corn Board  
Nebraska Corn Growers Association  
Nebraska Ethanol Board  
Nebraska Farmers Union  
Nebraska Grain and Feed Association  
Nebraska Wheat Growers Association  
Nesika Energy, LLC (Scandia, KS)  
New Jersey Clean Cities Coalition  
New Mexico Petroleum Marketers Association  
North Dakota Alliance for Renewable Energy  
North Dakota Ethanol Producers Association  
North Dakota Farmers Union  
North Dakota Petroleum Marketers Association  
Ohio Corn Growers Association  
Ohio Ethanol Producers Association  
Oregon Farmers Union  
Osage Bio Energy, LLC (Glen Allen, VA)  
Osage, Inc. (Salem, VA)  
Petro Serve, USA(Fargo, ND)  
Petroleum Equipment Institute  
Petroleum Marketers Association of America.  
Pinal Energy, LLC (Maricopa, AZ)  
Platinum Ethanol, LLC (Arthur, IA)  
POET Biorefining (Alexandria, IN)  
POET Biorefining (Big Stone City, SD)  
POET Biorefining (Bingham Lake, MN)  
POET Biorefining (Caro, MI)  
POET Biorefining (Coon Rapids, IA)  
POET Biorefining (Corning, IA)  
POET Biorefining (Glenville, MN)  
POET Biorefining (Gowrie, IA)  
POET Biorefining (Groton, SD)  
POET Biorefining (Hanlontown, IA)  
POET Biorefining (Hudson, SD)  
POET Biorefining (Jewell, IA)  
POET Biorefining (Lake Crystal, MN)  
POET Biorefining (Leipsic, OH)  
POET Biorefining (Macon, MO)  
POET Biorefining (Mitchell, SD)  
POET Biorefining (North Manchester, IN)  
POET Ethanol Products  
Prairie Horizon Agri-Energy (Phillipsburg, KS)  
Prime BioSolutions (Omaha, NE)  
PRIME BioSolutions, LLC (Omaha, NE)  
Redfield Energy, LLC (Redfield, SD)  
Renewable Fuels Association  
RenewE85, LLC (Oshkosh, WI)  
Renova Energy (Boise, ID)

Rocky Mountain Farmers Union  
Siouxland Energy and Livestock Cooperative  
(Sioux Center, IA)  
South Dakota Corn Growers Association  
South Dakota Ethanol Producers Association  
South Dakota Farm Bureau  
South Dakota Farmers Union  
Southern Pump and Tank Company  
Texas Farmers Union  
Tharaldson Ethanol (Casselton, ND)  
The Anderson, Inc.  
TJ Technologies  
Utah Farmers Union  
Utica Energy (Oshkosh, WI)

Vertical Software, Inc. (Bartonville, IL)  
Western Ethanol Company, LLC (Placentia, CA)  
Western New York Energy, LLC (Medina, NY)  
Western Plains Energy (Oakley, KS)  
White Energy (Russell, KS)  
White Energy, Inc. (Dallas, TX)  
Wisconsin Bio Industry Alliance  
Wisconsin Corn Growers Association  
Wisconsin Petroleum Marketers and Convenience  
Store Association  
Women Involved in Farm Economics  
Worley & Obetz, Inc (Strasburg, PA)  
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