

**Delaware • Maine • Maryland • Massachusetts  
North Carolina • Rhode Island • Virginia**

December 10, 2010

The Honorable Harry Reid  
Majority Leader  
522 Hart Senate Office Building  
Washington, DC 20510

The Honorable Mitch McConnell  
Minority Leader  
361-A Russell Senate Office Building  
Washington, DC 20510

The Honorable Jeff Bingaman  
Chair, Energy and Natural  
Resources Committee  
304 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Lisa Murkowski  
Ranking Member, Energy and Natural  
Resources Committee  
304 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Max Baucus  
Chair, Finance Committee  
511 Hart Senate Office Building  
Washington, DC 20510

The Honorable Chuck Grassley  
Ranking Member, Finance Committee  
135 Hart Senate Office Building  
Washington, DC 20510

Dear Senators Reid, McConnell, Bingaman, Murkowski, Grassley, Baucus:

We are writing to request that a provision permitting offshore wind projects to be eligible for the Investment Tax Credit (ITC) and Section 1603 tax credit conversion programs until December 31, 2016 be included as part of any tax package considered this Congress. Currently, offshore wind projects which are not under construction by 2010 would not qualify for these credits. The development of an offshore wind industry in the United States is an important component of a comprehensive energy solution, and our plans to create new jobs in our states. Given that federal regulations currently result in pre-construction development periods of 7-8 years for offshore wind, extending the ITC program until 2016 will give offshore wind a level playing field with other projects that have already benefited from the ITC. In addition, other long-lead development time technologies already have a 2016 completion deadline.

Due to the fact that the Section 1603 tax incentive expires at the end of this calendar year, failure to extend the deadline for the ITC and the Section 1603 programs during the lame duck session of Congress would set-back plans and initiatives already underway in our states to attract investment and manufacturing from overseas, where offshore wind has already become a major job-creating industry.

The strong winds off our coasts are some of the best in the world. This important resource can benefit our nation as a whole by increasing our energy independence if we can cut down permitting times, build large scale projects, and reduce costs to make it a cost effective

technology. Extending these programs for offshore wind will help the United States reach our renewable energy job creation potential and keep us competitive with other nations.

For these reasons, we respectfully urge you to extend the "completion date" requirement of the Investment Tax Credit and Section 1603 program to 2016 for offshore wind projects.

Sincerely,



Governor Jack A. Markell  
Delaware



Governor John Baldacci  
Maine



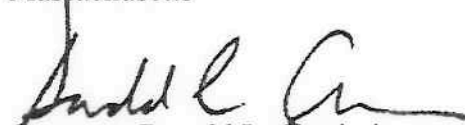
Governor Martin O'Malley  
Maryland



Governor Deval Patrick  
Massachusetts



Governor Bev Perdue  
North Carolina



Governor Donald L. Carcieri  
Rhode Island



Governor Robert F. McDonnell  
Virginia

- c: Members, Energy and Natural Resources Committee  
Members, Finance Committee  
The Honorable Carol Browner, Assistant to the President for Energy and Climate Change  
The Honorable Steven Chu, Secretary, U.S. Department of Energy