



**Department of the Treasury
Internal Revenue Service**

SE:T:GE:TEB:FO:7223

100 Myrtle Avenue
2 MetroTech Center, 6th Floor
Brooklyn, New York 11201

West Villages Improvement District
Attn: Peter L. Pimental
2501A Burns Road, Suite A
Palm Beach Gardens, FL 33410

Date: MAR 02 2017

Employer ID number:
1000262427

Form:
8038-G

Issue date:
May 23, 2007

Person to contact / ID number:
Allen Tse
Employee ID number: 1000262427
Contact telephone number:
718-834-5083

Re: \$34,895,000 Special Assessment Bonds, Series 2007 (Unit of Development No. 1)

Dear Mr. Pimental:

Why you're receiving this letter

Based on our audit of the debt issuance named above (Bonds), we decided to close the examination with no change to the position that interest paid to beneficial owners of the Bonds is excludable from gross income.

If we open another audit of the Bonds, any resulting change to our position may affect all open years of the beneficial owners, interest paid to beneficial owners may be included in their gross income, and you may be subject to penalties.

If you have questions, you can contact the person listed at the top of this letter.

Sincerely,

Allyson D. Belsome
Manager, Tax Exempt Bonds Field Operations

cc: