



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224



TE/GE

Village Center Community Development District
3231 Wedgewood Lane
The Villages, FL 32162
Attn: Janet Tutt, District Manager

Date:
January 21, 2014
Contact Person:
Debbie Arceneaux
Employee ID Number:
1000595152
Contact Telephone Number:
(225) 923-4152
Contact Address:
Internal Revenue Service
TE/GE:TEB:7226
2600 CitiPlace Ct. Suite 375
Baton Rouge, LA 70808
Employer Identification Number
65-0366077

Re: Request for Relief Under § 7805(b), Technical Advice Memorandum 127670-12

Dear Ms. Tutt:

We are in receipt of the Village Center Community Development District's (the "Issuer") justification of request for relief under Internal Revenue Code section 7805(b) from the retroactive application of Technical Advice Memorandum 127670-12. The request was submitted by the Issuer's designated representative on August 23, 2013 and supplemented on October 15 and November 5, 2013. Justification for the request was submitted by the Issuer's designated representative on December 4, 2013.

This letter is to inform you that the Office of Tax Exempt Bonds will forward the request for relief to the appropriate Associate Chief Counsel for consideration.

If you have any questions concerning this matter, please contact the person whose name and phone number are shown on this letter.

Thank you for your cooperation.

Sincerely,

Christie Jacobs
Acting Director, Government Entities

cc: Mr. Perry Israel, Power of Attorney
Mr. Richard Chirls, Power of Attorney