



An Roinn Airgeadais
Department of Finance

Sráid Mhuirfean Uacht., Upper Merrion Street, Telephone: 353-1 676 7571
Baile Átha Cliath 2, Dublin 2, Facsimile: 353-1 678 9936
Éire, Ireland, LoCall: 1890 66 10 10
VPN: 8109
<http://www.irishgov.ie/finance>

Ms. Blanca Rodriquez Galindo
Head of Unit
State-Aid: Cohesion, R&D&I and Enforcement
Regional Aid
European Commission
Competition DG.

24 February 2010

Subject: State Aid N 660/2008 – Ireland – LIP – Hotel Capital Allowances in respect of the Ritz Carlton, Powerscourt, Co. Wicklow.

Dear Ms. Ms. Rodriquez Galindo,

I wish to also acknowledge the recent email from Mr. András Tari in which a number of questions re market data were submitted for replies to facilitate completing the assessment of the case.

I have attached the following documents to aid the process:

- Appendix A table in reply to Questions of 23 February 2010
- Appendices B, C - Evidence from Fáilte Ireland re the figures supplied
- Appendix D – analysis of hotel rooms
- Appendix E – (a) Illustrative Calculations and (b) Ritz Carlton Powerscourt Occupancy
- Appendix F – Accommodation by County

CONCLUSION

The Irish Authorities looks forward to hearing from you in due course.

Yours sincerely

Derek Moran
Assistant Secretary
Budget, Taxation and Economic Division.