



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
MARKET REGULATION

February 9, 2007

Thomas B. Shropshire, Jr., Esq.
Linklaters
One Silk Street
London EC2Y 8HQ
England

Re: Tender Offer by Hohenstaufen Zweihundertzweiundachtzigste (282.)
Vermögensverwaltungs GmbH for REpower Systems AG
File No. TP 07-40

Dear Mr. Shropshire:

This is in response to your letter dated February 8, 2007. A copy of that letter is attached with this response. By including a copy of your correspondence, we avoid having to repeat or summarize the facts you presented. The defined terms in this letter have the same meaning as in your letter, unless otherwise noted.

On the basis of your representations and the facts presented, but without necessarily concurring in your analysis, the United States Securities and Exchange Commission ("Commission") hereby grants an exemption from Rule 14e-5 under the Securities Exchange Act of 1934 ("Exchange Act") to permit the Prospective Purchasers to purchase or arrange to purchase REpower Systems AG ("REpower") Shares otherwise than pursuant to the Offer, particularly in light of the following facts:

- The Offer is required to be conducted in accordance with the German Securities Acquisition and Takeover Act (*Wertpapiererwerbs- und Übernahmegesetz*, "WpÜG");
- REpower, a company organized under the laws of Germany, is a "foreign private issuer," as defined in Rule 3b-4(c) under the Exchange Act;
- Any purchases of REpower Shares by the Prospective Purchasers will be subject to the WpÜG, which among other things requires that the Offer price be increased to match any purchases made outside the Offer at a price per share higher than the Offer price;
- The existence of the Memorandum of Understanding on Exchange of Information between the Commission and the German Bundesaufsichtsamt für den Wertpapierhandel Concerning Consultation and Cooperation in the Administration and Enforcement of Securities Laws, dated October 17, 1997.

The Commission grants this exemption from Rule 14e-5 under the Exchange Act to permit the Prospective Purchasers to purchase or arrange to purchase REpower Shares otherwise than pursuant to the Offer, subject to the following conditions:

1. No purchases or arrangements to purchase REpower Shares, otherwise than pursuant to the Offer, shall be made in the United States;
2. The Offer Document shall disclose prominently the possibility of, or the intention to make, purchases of REpower Shares by the Prospective Purchasers during the Offer;
3. The Prospective Purchasers shall disclose in the United States information regarding purchases of REpower Shares to the extent such information is made public in Germany pursuant to the WpÜG;
4. The Prospective Purchasers shall comply with the applicable requirements under the WpÜG and other applicable German laws;
5. The Prospective Purchasers shall provide to the Division of Market Regulation ("Division"), upon request, a daily time-sequenced schedule of all purchases of REpower Shares made by any of the Prospective Purchasers during the Offer, on a transaction-by-transaction basis, including:
 - a. size, broker (if any), time of execution, and price of purchase; and
 - b. if not executed on the Frankfurt Stock Exchange, the exchange, quotation system, or other facility through which the purchase occurred;
6. Upon the request of the Division, the Prospective Purchasers shall transmit the information as specified in paragraphs 5.a. and 5.b. above to the Division at its offices in Washington, D.C. within 30 days of its request;
7. The Prospective Purchasers shall retain all documents and other information required to be maintained pursuant to this exemption for a period of not less than two years from the date of the termination of the Offer;
8. Representatives of the Prospective Purchasers shall be made available (in person at the offices of the Division in Washington, D.C. or by telephone) to respond to inquiries of the Division relating to their records; and
9. Except as otherwise exempted herein, the Prospective Purchasers shall comply with Rule 14e-5.

The foregoing exemption from Rule 14e-5 under the Exchange Act expressed above is based solely on your representations and the facts presented, and is strictly limited to the application of this rule to the proposed transactions. Such transactions should be discontinued, pending presentation of the facts for our consideration, in the event that any material change occurs with respect to any of those facts or representations.

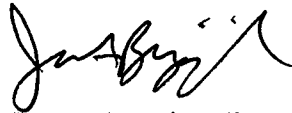
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In addition, we direct your attention to the anti-fraud and anti-manipulation provisions of the federal securities laws, including Sections 10(b) and 14(e) of the Exchange Act and Rule 10b-5 thereunder. The participants in the Offer must comply with these and any other applicable provisions of the federal securities laws. The Division expresses no view with respect to any other questions that the proposed transactions may raise, including, but not limited to, the adequacy of disclosure concerning, and the applicability of any other federal or state laws to, the proposed transactions.

For the Commission, by the Division of Market
Regulation pursuant to delegated authority,



James A. Brigagliano
Associate Director
Division of Market Regulation

Attachment

Confidential Treatment Requested

Mr. James A. Brigagliano
Associate Director
Office of Trading Practices and Processing
Division of Market Regulation
Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549
United States of America

February 8, 2007

Our Ref TBS/RBR

Dear Mr. Brigagliano,

Tender Offer by Hohenstaufen Zweihundertzweiundachtzigste (282.) Vermögensverwaltungs GmbH for REpower Systems AG

We are writing on a confidential basis on behalf of our clients, Suzlon Energy Limited, a company organized under the laws of the Republic of India, including a wholly-owned subsidiary thereof yet to be designated (together, "**Suzlon**"), and Hohenstaufen Zweihundertzweiundachtzigste (282.) Vermögensverwaltungs GmbH, a limited liability company organized under the laws of the Federal Republic of Germany ("**Hohenstaufen**" and, together with Suzlon, the "**Offerors**"), to respectfully request that the Securities and Exchange Commission (the "**Commission**") issue an order granting an exemption from Rule 14e-5 under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"), to the Offerors, allowing them and any person acting on behalf of any of them, to make certain purchases of ordinary shares with no par value (the "**REpower Shares**") of REpower Systems AG, a corporation organized under the laws of the Federal Republic of Germany ("**REpower**"), in connection with a potential unsolicited voluntary cash tender offer (the "**Offer**") by the Offerors for the entire issued and to be issued share capital of REpower (as described more fully below).

The Offerors expect to announce the Offer on or about February 9, 2007. Thereafter the Offer is expected to commence in early March 2007 and will do so for U.S. purposes by publishing the German Offer document (the "**Offer Document**") following approval of the Offer Document by the German Federal Institute for the Supervision of Financial Services (*Bundesanstalt für Finanzdienstleistungsaufsicht*) (the "**BaFin**").

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- (g) the Prospective Purchasers shall retain all documents and other information required to be maintained pursuant to this exemption for a period of not less than two years from the date of the termination of the Offer;
- (h) representatives of the Prospective Purchasers shall be made available (in person at the offices of the Division in Washington D.C. or by telephone) to respond to enquiries of the Division relating to such records; and
- (i) except as otherwise exempted herein, the Prospective Purchasers shall comply with Rule 14e-5.

In addition, we note the existence of the Memorandum of Understanding on exchange of information between the Commission and the German Bundesaufsichtsamt für den Wertpapierhandel Concerning Consultation and Cooperation in the Administration and Enforcement of Securities Laws, dated October 17, 1997.

Pursuant to 17 C.F.R. 200.81(b), we respectfully request on behalf of the Offerors that this exemptive request and the response be accorded confidential treatment until 120 days after the date of the response to such request or such earlier date as the Commission is advised that all of the information in this letter has been made public. This request for confidential treatment is made on behalf of the Offerors for the reason that certain of the facts set forth in the letter have not been made public.

Conclusion

We respectfully request that the Commission issue the requested exemptive relief and confirmation as soon as practicable. If you require any further information or have any questions, please contact the undersigned at 011 44 20 7456 3223 or Richard B. Riecker at 011 44 20 7456 4678. For your convenience, we may be contacted via e-mail at tom.shropshire@linklaters.com and richard.riecker@linklaters.com, respectively.

Yours sincerely,



Thomas B. Shropshire, Jr.