

**COUNTY OF MECKLENBURG, NORTH CAROLINA
TAX-EXEMPT GOVERNMENTAL OBLIGATIONS
POST-ISSUANCE COMPLIANCE
POLICIES AND PROCEDURES
MAY 1, 2014**

INTRODUCTION

The County of Mecklenburg, North Carolina (the “Issuer”) has issued one or more tax-exempt obligations that are outstanding.

Set forth below are the policies and procedures that the Issuer has adopted as of the date set forth above to ensure the post-issuance compliance of its tax-exempt obligations (such obligations being hereinafter referred to as “bonds” or “bond issue”).

COMPLIANCE OFFICER

Identification

The Issuer’s Debt Management Analyst, shall have day-to-day responsibility for implementation of these policies and procedures and is referred to in these policies and procedures as the “Compliance Officer.” The Director of Finance shall have ultimate responsibility for implementation of these policies and procedures and shall supervise the Compliance Officer.

In the event of a change in Compliance Officer, the outgoing Compliance Officer and the Issuer’s Director of Finance shall be responsible for transferring responsibility for these policies and procedures and records to be retained to the new Compliance Officer.

Training

Promptly after becoming the Compliance Officer, and periodically thereafter, the Compliance Officer will consult with bond counsel regarding, and obtain training necessary to implement, these policies and procedures and monitor compliance.

REVISION OF THESE POLICIES AND PROCEDURES

The Compliance Officer will review these policies and procedures and consult with bond counsel regarding any revisions that are necessary and appropriate:

- Annually, in connection with the preparation of the Issuer’s annual continuing disclosure filing; and
- Promptly, after
 - The issuance of any additional bonds by the Issuer,
 - The establishment of a refunding or defeasance escrow for any bonds of the Issuer, or
 - The retirement of bonds of the Issuer.

The Compliance Officer shall propose any such revisions to the Issuer’s Director of Finance, for review and approval. If these policies and procedures are revised, the Compliance Officer shall distribute the revised version of these policies and procedures to all relevant officers, employees and counsel.

OUTSTANDING BONDS

Appendix A describes all bond issues of the Issuer that are outstanding as of the date of these policies and procedures. Appendix A shall be revised by the Compliance Officer from time to time to reflect the issuance of any additional bonds of the Issuer or the retirement or establishment of a refunding or defeasance escrow for any bonds of the Issuer.

EXPENDITURE/ALLOCATION OF PROCEEDS

Definition of “Proceeds”

For the purpose of applying these policies and procedures, “proceeds” of bonds generally means the sales proceeds of the bonds and investment proceeds from investments that accrue during the project period (net of any rebate amounts attributable to the project period).

Review of Expenditures and Requisitions

Until all proceeds (except sales proceeds deposited into a refunding escrow or a reasonably required reserve or replacement fund, i.e., a debt service reserve fund)¹ of each of the Issuer’s outstanding bond issues have been expended, the Compliance Officer will review each expenditure or requisition for disbursement of bond proceeds prior to its payment or submission for payment to confirm:

- All expenditures are capital expenditures or issuance costs (unless working capital expenditures were expected to be financed)²;
- Any expenditures paid by the Issuer prior to the issuance of the bonds are eligible for reimbursement under the reimbursement regulations.

The Compliance Officer will retain a copy of all supporting documentation.

Allocations of Proceeds

¹ If any proceeds of a prior issue that become transferred proceeds of a refunding issue are intended to finance a project, the Compliance Officer shall review each expenditure or requisition for disbursement of such transferred proceeds in the manner described above and retain a copy of all supporting documentation.

² Unless working capital expenditures were expected to be financed, working capital expenditures should not be financed with bond proceeds. If working capital expenditures were expected to be financed, the Compliance Officer should confirm that the working capital expenditures to be financed are directly related to capital expenditures financed by the bonds (e.g., initial operating expenses for a new capital project) and that the aggregate working capital expenditures to be financed do not exceed 5% of the sale proceeds of the bonds.

The Compliance Officer will cause all allocations of the proceeds of each bond issue to be made within 18 months after the later of the date the expenditure is made or the date the project is placed in service, but not later than the earlier of five years after the bonds were issued or 60 days after the issue is retired. Allocations will be made using any reasonable, consistently applied method and generally will not be considered final until the expiration of the dates described in the preceding sentence.

Summary of Use of Proceeds

The Compliance Officer will prepare and retain a summary of the use of the proceeds of each outstanding bond issue (and each bond issue refunded with an outstanding bond issue). Until all proceeds (except sales proceeds deposited into a refunding escrow or a debt service reserve fund) of each outstanding bond issue have been expended, the Compliance Officer will update the summary for each such bond issue promptly after each expenditure or submission of requisition for disbursement of proceeds.

The summary of the use of the proceeds of each outstanding bond issue (and each bond issue refunded with an outstanding bond issue) shall include the following information:

- Total proceeds of the bond issue, including the issue price of the bond issue and investment proceeds
- Proceeds used for issuance costs
- Proceeds used for credit enhancement (e.g., letters of credit, liquidity facilities or bond insurance)
- Proceeds allocated to reasonably required reserve or replacement fund (e.g., debt service reserve fund)³
- Proceeds used to currently refund prior issue
- Proceeds used to advance refund prior issue
- Proceeds used for capital expenditures (except capitalized interest), categorized as follows for the project (or, if the bond issue financed multiple projects, each project):
 - Land
 - Land improvements
 - Buildings
 - Equipment
- Proceeds used for capitalized interest (i.e., construction period interest)
- Proceeds used for working capital expenditures
- Year of substantial completion⁴ (of each project, if more than one)

The summary shall be accompanied by a description of the financed property.

³ In addition to sales proceeds deposited in a debt service reserve fund, the summary also should specify the amount of any proceeds of a prior issue that are deposited in a debt service reserve for a refunding issue and become transferred proceeds of the refunding issue.

⁴ A project can be treated as substantially completed when, based upon all the facts and circumstances, the project has reached a degree of completion which would permit its operation at substantially its design level and it is, in fact, in operation at such level.

PRIVATE BUSINESS USE

Brief Summary of Private Business Use Test

The property financed by each bond issue must not be subject to excessive private business use while the bond issue is outstanding. Generally, no more than ten percent⁵ of the net proceeds⁶ of the bond issue may be used for any private business use.

Examples of Transactions that Could Result in Violations of the Private Business Use Test

Use of bond-financed property by a “qualified user” does not result in private business use. “Qualified user” means the Issuer or a state or local government unit (or instrumentality) thereof. Private business use of bond-financed property can arise for a number of different reasons, including:

- Use by the federal government;
- Sale or lease to a non-qualified user (e.g., a non-governmental entity or the federal government);
- A management contract⁷ that does not meet one of the safe harbors for private business use described in Revenue Procedure 97-13.
- A research agreement that does not meet the safe harbor for private business use described in Revenue Procedure 2007-47.

Policy Regarding Private Business Use

The Issuer’s policy is to avoid private business use of its bond-financed property to the extent possible and to track such use to ensure that the applicable limits are not exceeded.

Compliance Procedures Regarding Private Business Use

The Compliance Officer will:

- Make other relevant officers and employees of the Issuer aware of the limitations on private business use;
- Identify for such officers and employees the bond-financed property subject to the private business use limitations; and
- Require such other officers and employees to notify the Compliance Officer of:

⁵The limitation is reduced to 5% if the private business use is unrelated or disproportionate to the governmental use of the proceeds. Also, when bond proceeds exceed \$150 million, a \$15 million limitation on private use becomes relevant. Under the \$15 million limitation, the bonds may be private activity bonds if the “nonqualified amount” exceeds \$15 million. The nonqualified amount is the lesser of (i) the portion of the bond proceeds to be used for private business use or (ii) the portion of the bonds that are secured by or payments derived from property used in private business use.

⁶ “Net proceeds” means the proceeds of the bond issue reduced by amounts in a debt service reserve fund.

⁷ A “management contract” means a management, service, or incentive payment contract between a qualified user and a service provider under which the service provider provides services involving all, a portion of, or any function of, a facility financed with bonds. A management contract includes not only a contract that provides for the actual management of a facility (such as an operator of a cafeteria), but also one that provides services.

- Any proposed sale or lease of bond-financed property;
- Any proposed use by the federal government of bond-financed property;
- Any proposed management contract with respect to bond-financed property; and

The Compliance Officer will cause any proposed management contract to be reviewed by bond counsel for compliance with the safe harbors in Revenue Procedure 97-13.

Permissible Private Use; Remedial Action; Tax-Exempt Bonds Voluntary Closing Agreement Program

If there is a compelling business reason for the Issuer to permit any use of bond-financed property by (i) the federal government or (ii) a non-qualified user (pursuant to a sale, lease or otherwise), or to enter into a management contract that does not meet a safe harbor for private business use, the Compliance Officer will consult with bond counsel to compute the amount of private business use expected to result from such use or contract and confirm whether such private business use, together with all other expected private business use, will result in excess private business use. If such use or contract will result in excess private business use, the Compliance Officer will consult with bond counsel regarding the availability of remedial action and, if remedial action is available, cause the Issuer to take such remedial action *before* such use begins or the Issuer enters into such management contract.

If remedial action is not available, the Issuer will request that the IRS enter into a closing agreement pursuant to its Tax-Exempt Bond Voluntary Compliance Agreement Program.

Annual Summary of Private Business Use

In connection with the preparation of the Issuer's annual continuing disclosure filing, the Compliance Officer will prepare and retain for the related fiscal year of the Issuer:

- A summary for each outstanding bond issue of the amount of private business use of the property financed by such bond issue;
- A summary of each sale or lease of bond-financed property reviewed during such fiscal year, including a brief description of the sale agreement or lease, who performed the review and the conclusions of the reviewer;
- A summary of each management contract reviewed during such fiscal year for safe harbor compliance, including a brief description of the contract, who performed the review and the conclusions of the reviewer;
- Copies of all sale agreements, leases and management contracts relating to bond-financed property reviewed during such fiscal year; and
- Copies of all documents relating to all remedial action taken (or VCAP closing agreements obtained) during such fiscal year.

ARBITRAGE/REBATE

Rebate Computations/Exceptions

With respect to each of the Issuer's outstanding bond issues, the Compliance Officer will annually, in connection with the preparation of the Issuer's annual continuing disclosure filing, confirm whether a rebate computation with respect to such bond issue is required to be performed during that year. If a computation is required, the Compliance Officer will cause the computation to be performed by retaining a rebate analyst as appropriate. If the rebate computation reflects that a payment is required, the Compliance Officer will cause the Issuer to file Form 8038-T and the Issuer will pay any rebate when due.

Until all proceeds of bonds have been expended, the Compliance Officer will monitor expenditures prior to semi-annual target dates for the six-month, 18-month and 24-month rebate exceptions.

Yield Restriction of Gross Proceeds Invested Beyond an Available Temporary Period

If any gross proceeds of a bond issue must be invested beyond an available temporary period (e.g., proceeds of a new money bond issue deposited in a construction/project fund are not expended within three years after the issue date), the Compliance Officer will cause such gross proceeds to be yield restricted.⁸

Purchase of Rollover Securities (Zero SLGs) for Defeasance Escrows

With respect to bonds that have been defeased, the Compliance Officer will annually, in connection with the preparation of the Issuer's annual continuing disclosure filing, confirm whether any escrow securities are required to be rolled over into zero SLGs during that year. If a rollover is required, the Compliance Officer will contact the escrow agent at least 30 days prior to the rollover date to confirm that the escrow agent has taken or will take the action necessary to complete the rollover.

Qualified Hedges (e.g., Interest Rate Swaps)

Prior to entering into a hedge with respect to any outstanding bonds, the Compliance Officer will consult with bond counsel about treating the hedge as a "qualified hedge."

Guaranteed Investment Contracts

Prior to entering into a guaranteed investment contract (GIC) for investment of any gross proceeds of any outstanding bond issue, the Compliance Officer will consult with bond counsel regarding compliance with the regulatory safe harbor for establishing the fair market value of the GIC.

⁸ The Compliance Officer will consult with bond counsel as appropriate regarding alternatives to yield restriction, including investing in bonds and yield reduction payments.

Avoiding Creation of Replacement Proceeds; Yield Restriction of Replacement Proceeds

To avoid the creation of replacement proceeds whenever possible, the Compliance Officer will consult with bond counsel before the Issuer pledges cash or securities to the bondholders, the bond trustee or a guarantor (e.g., a credit or liquidity provider) or agrees to a negative pledge (e.g., a liquidity covenant such as a days cash on hand covenant or a covenant to maintain a specified amount of deposits).

Within 30 days after any replacement proceeds (e.g., a sinking fund, a pledged fund) with respect to any outstanding bond issue come into existence, the Compliance Officer will cause such replacement proceeds to be yield-restricted.⁹

RECORD RETENTION

The Compliance Officer will maintain general records relating to each of the Issuer's outstanding bond issues (and any bond issue refunded with proceeds of any outstanding bond issue) for the life of such bond issue, plus six years. These general records will include:

- The transcript for the initial issuance and delivery of the bond issue, including proof of filing of Form 8038-G for the bond issue.
- Any supplemental transcripts relating to the bond issue.
- Records to support the final allocation of proceeds, including:
 - The summary of the use of the proceeds described above;
 - The description of the bond-financed property; and
 - Copies of expenditures and requisitions and supporting documentation.
- Records to support the computation of private business use, including:
 - A summary of the amount of private business use of the property financed by such bond issue;
 - Each annual summary of sales or leases of bond-financed property reviewed during such fiscal year, including a brief description of the sale agreement or lease, who performed the review and the conclusions of the reviewer;
 - Each annual summary of management contracts reviewed during each fiscal year for safe harbor compliance, including a brief description of the contract, who performed the review and the conclusions of the reviewer;
 - Copies of all sale agreements, leases and management contracts relating to bond-financed property reviewed during each fiscal year; and
 - Copies of all documents relating to all remedial action taken (or VCAP closing agreements obtained).
- All rebate computations and Forms 8038-T relating to the bond issue.
- With respect to guaranteed investment contracts, if any, and investments purchased for a yield restricted defeasance escrow which satisfied the regulatory safe harbor requirements for establishing their fair market value, the records required to be maintained pursuant to Treas. Reg. § 1.148-5(d)(6)(iii)(E).

⁹ See footnote 8.

- With respect to each qualified hedge, if any, evidence of the identification of such hedge on the Issuer’s books and records.
- All reports, summaries and other documents prepared by the Compliance Officer in implementing these policies and procedures.

REISSUANCE

A modification to the terms of an outstanding bond issue may result in a “reissuance” (i.e., a deemed current refunding) of such bond issue. Examples of such changes include a change in the principal payment schedule, a change in the interest rate (including a change in the interest rate mode) and a change in the credit or liquidity support for the bond issue. Before the Issuer consents to any modification to the terms of an outstanding bond issue, the Compliance Officer will consult with bond counsel to determine whether such change will result in a reissuance of the bond issue. If a reissuance will occur as a result of such change, the Compliance Officer will cause the Issuer to take all action required by bond counsel to maintain the tax-exempt status of the bond issue upon reissuance (e.g., filing of Form 8038-G and a final rebate computation) and will revise these policies and procedures as necessary to reflect such reissuance.

CORRECTIVE ACTION

These policies and procedures are intended to ensure that violations of federal tax requirements for the Issuer’s outstanding bonds are timely identified. The Compliance Officer will consult with bond counsel promptly if any violation is identified. If remedial action is not available for any violation that is identified, the Issuer will attempt to correct such violation in a timely manner through the IRS Tax-Exempt Bonds Voluntary Closing Agreement Program.

OTHER MATTERS¹⁰

Build America Bonds (BABs)

Although interest on BABs is taxable, the rules relating to tax-exempt obligations generally apply to BABs. Therefore, these policies and procedures apply to BABs of the Issuer and references herein to bonds shall include BABs.

Qualified School Construction Bonds (QSCBs)

These policies and procedures do not address the rules applicable to QSCBs. The Compliance Officer shall review the requirements set forth in the applicable tax certificate for any QSCBs and consult with bond counsel as necessary to monitor compliance with the rules applicable to QSCBs.

¹⁰This section is intended to be used for any other matters the Issuer may want to cover that are not covered by the preceding sections.

APPENDIX A

Outstanding Bonds

As of the date of these policies and procedures, the following bonds¹¹ of the Issuer are outstanding¹²:

Name of Issue	CUSIP#	Issue Date	Issue Price	Description Of Purpose
2006 COPS	583887AQ7			Schools, Gov Fac., Court Fac.
2008A COPS	583887BK9			Schools, Parks, Library, CPCC, Court Fac., LWEF
2008B COPS	583887AS3			Bryton, Jail North
	583887AT1			
	583887AU8			
	583887AV6			
	583887AW4			
	583887AX2			
	583887AY0			
	583887AZ7			
	583887BA1			
	583887BB9			
	583887BC7			
	583887BD5			
	583887BE3			
	583887BF0			
	583887BG8			
	583887BH6			
	583887BJ2			
2009A COPS	583887BN3			Schools, Gov Fac.
	583887BP8			
	583887BQ6			
	583887BR4			
	583887BS2			
	583887BT0			
	583887BU7			

¹¹Bonds includes any obligation issued by or on behalf of a governmental issuer on which the interest paid is excluded from the holder's gross income under Section 103 of the Code. For this purpose, an obligation can be in any form of indebtedness under federal tax law, including a bond, note, loan or lease-purchase agreement. A bond issue may be an issue of two or more series of bonds which are sold at substantially the same time; sold pursuant to the same plan of financing; and payable from the same source of funds. See Treas. Reg. § 1.150-1(c). As a result, two or more series of bonds issued by the Issuer can be treated as a single bond issue for federal income tax purposes.

¹² For federal income tax purposes, bonds that have been defeased remain outstanding until they are redeemed or paid at maturity, and continued compliance with federal tax law requirements is still required with respect to such defeased obligations.

	583887BV5			
	583887BW3			
	583887BX1			
	583887BY9			
	583887BZ6			
	583887CA0			
	583887CB8			
	583887CC6			
	583887CD4			
	583887CE2			
	583887CF9			
	583887CG7			
	583887CH5			
	583887CJ1			
	583887CK8			
	583887CL6			
	583887CM4			
	583887CN2			
	583887CP7			
	583887CQ5			
	583887CR3			
	583887CS1			
	583887CT9			
	583887CU6			
	583887CV4			
	583887CW2			
	583887CX0			
	583887CY8			
	583887CZ5			
2009 LOBS	58401AAA8			Parks, Pub Blg, Library, Schools, CPCC, Jails, Court
	58401AAB6			
	58401AAC4			
	58401AAD2			
	58401AAE0			
	58401AAF7			
	58401AAG5			
	58401AAH3			
	58401AAJ9			
	58401AAK6			
	58401AAL4			
	58401AAM2			
	58401AAN0			
	58401AAP5			
	58401AAQ3			

	58401AAR1			
	58401AAS9			
	58401AAT7			
	58401AAU4			
	58401AAV2			
	58401AAW0			
	58401AAX8			
	58401AAY6			
	58401AAZ3			
	58401ABA7			
	58401ABB5			
	58401ABC3			
	58401ABD1			
	58401ABE9			
2013 Taxable LOBs	58400CAA5	3/13/2013		Bryton
	58400CAB3			
	58400CAC1			
	58400CAD9			
	58400CAE7			
	58400CAF4			
	58400CAG2			
	58400CAH0			
	58400CAJ6			
	58400CAK3			
	58400CAL1			
	58400CAM9			
	58400CAN7			
	58400CAP2			
	58400CAQ0			
2001C GO	584002BV0			Schools, Library, CPCC, Park & Rec, Jail, Gov Fac.,
	584002BW8			
	584002BX6			
	584002BY4			
2003A GO	584002EN5			
	584002EP0			
	584002EQ8			
	584002ER6			
	584002ES4			
	584002ET2			
	584002EU9			
	584002EV7			
	584002EW5			
	584002EX3			

	584002EY1			
	584002EZ8			
	584002FA2			
	584002FB0			
	584002FC8			
	584002FD6			
2004A GO	584002FS3			Parks, Courts
	584002FT1			
	584002FU8			
	584002FV6			
	584002FW4			
	584002FX2			
	584002FY0			
	584002FZ7			
	584002GA1			
	584002GB9			
	584002GC7			
	584002GD5			
	584002GE3			
	584002GF0			
	584002GG8			
	584002GH6			
2004C GO ref	584002GK9			Schools, CPCC, Jail, Gov. Fac., Library, Park & Rec
	584002GM5			
	584002GN3			
	584002GP8			
	584002GQ6			
	584002GR4			
	584002GS2			
	584002GT0			
2005A GO	584002GU7			CPCC, Courts, Parks & Rec
	584002GV5			
	584002GW3			
	584002GX1			
	584002GY9			
	584002GZ6			
	584002HA0			
	584002HB8			
	584002HC6			
2005B GO	584002HQ5			Schools, CPCC, Library
2005C GO	584002HR3			Parks, Pub blg, Library, St water, Schools, CPCC, Jails, Land Court, Historic Landmarks

	584002HU6			
	584002HV4			
	584002HW2			
	584002HX0			
	584002HY8			
	584002HZ5			
	584002JA8			
	584002JB6			
2007A GO	584002JD2			Schools, Parks, CPCC, LWEF
	584002JE0			
	584002JF7			
	584002JG5			
	584002JH3			
	584002JJ9			
	584002JK6			
	584002JL4			
	584002JM2			
	584002JN0			
2008A GO	584002JZ3			Park & Rec
	584002KA6			
	584002KB4			
	584002KC2			
	584002KD0			
	584002KE8			
	584002KF5			
	584002KG3			
	584002KH1			
	584002KJ7			
2008B GO	584002KV0			School, Park & Rec, LWEF, Land
	584002KW8			
	584002KX6			
	584002KY4			
	584002KZ1			
	584002LA5			
	584002LB3			
	584002LC1			
	584002LD9			
	584002LE7			
2009A GO ref	584002MA4			Parks, Library, Schools, CPCC, Land, Court, Parking Fac.
	584002MB2			
	584002MC0			
	584002MD8			

	584002ME6			
	584002MF3			
	584002MG1			
	584002MH9			
	584002MJ5			
	584002MK2			
	584002ML0			
	584002MM8			
	584002MN6			
	584002MP1			
	584002MQ9			
	584002MR7			
	584002MS5			
	584002MT3			
	584002MU0			
	584002MV8			
	584002MW6			
	584002MX4			
	584002MY2			
	584002MZ9			
	584002NA3			
	584002NB1			
2009D GO	584002NC9			Library, Schools, CPCC
2009B GO	584002ND7			Land, Schools
	584002NE5			
	584002NF2			
	584002NG0			
	584002NH8			
	584002NJ4			
	584002NK1			
	584002NL9			
	584002NM7			
	584002NN5			
	584002NP0			
	584002NQ8			
	584002NR6			
	584002NS4			
	584002NT2			
	584002NU9			
	584002NV7			
	584002NW5			
	584002NX3			
	584002NY1			
2009C GO	584002NZ8			Schools, Historic Landmarks
	584002PA1			

	584002PB9			
	584002PC7			
	584002PD5			
	584002PE3			
	584002PF0			
	584002PG8			
	584002PH6			
	584002PJ2			
2010 GO ref	584002PK9			Parks, Schools, CPCC, Land, LWEF
	584002PL7			
	584002PM5			
	584002PN3			
	584002PP8			
	584002PQ6			
	584002PR4			
	584002PS2			
	584002PT0			
	584002PU7			
	584002PV5			
	584002PW3			
	584002PX1			
	584002PY9			
	584002PZ6			
	584002QA0			
2011A GO	584002QC6	11/1/2011		Parks, Schools
	584002QD4			
	584002QE2			
	584002QF9			
	584002QG7			
	584002QH5			
	584002QJ1			
	584002QK8			
2011B QSCB	584002QB8	11/1/2011		Schools
2011C GO	584002QL6	11/1/2011		Parks, Library, Schools, CPCC, Jails, Land, Court
	584002QM4			
	584002QN2			
	584002QP7			
	584002QQ5			
	584002QR3			
	584002QS1			
	584002QT9			
	584002QU6			
	584002QV4			

	584002QW2			
	584002QX0			
	584002QY8			
	584002QZ5			
	584002RA9			
	584002RB7			
	584002RC5			
	584002RD3			
	584002RE1			
	584002RF8			
	584002RG6			
2013B	584002RY7	2/20/2013		School, Parks, CPCC
	584002RZ4			
	584002SA8			
	584002SB6			
	584002SC4			
	584002SD2			
	584002SE0			
	584002SF7			
	584002SG5			
	584002SH3			
	584002SJ9			
	584002SK6			
	584002SL4			
	584002SM2			
	584002SN0			
	584002SP5			
	584002SQ3			
	584002SR1			
	584002SS9			
	584002ST7			
2013A REF	584002RH4	2/20/2013		Parks, Public Building, Library, Schools, CPCC, Jails, Land, Court, Historic Places
	584002RJ0			
	584002RK7			
	584002RL5			
	584002RM3			
	584002RN1			
	584002RP6			
	584002RQ4			
	584002RR2			
	584002RS0			
	584002RT8			
	584002RU5			

	584002RV3			
	584002RW1			
	584002RX9			

The Issuer's EIN is 56-6000319,