

2010 IRS SECTION 42(d)(5)(B) METROPOLITAN DIFFICULT DEVELOPMENT AREAS

(OMB Metropolitan Area Definitions, November 20, 2007 [MSA] and derived FY2009 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components			
Alabama	Mobile, AL MSA [GO Zone]	Mobile County			
	Tuscaloosa, AL MSA [GO Zone]	Greene County	Hale County	Tuscaloosa County	
Arizona	Flagstaff, AZ MSA	Coconino County			
	Prescott, AZ MSA	Yavapai County			
	Yuma, AZ MSA	Yuma County			
California	Fresno, CA MSA	Fresno County			
	Los Angeles-Long Beach, CA HMFA	Los Angeles County			
	Napa, CA MSA	Napa County			
	Orange County, CA HMFA	Orange County			
	Oxnard-Thousand Oaks-Ventura, CA MSA	Ventura County			
	Riverside-San Bernardino-Ontario, CA MSA	Riverside County	San Bernardino County		
	Salinas, CA MSA	Monterey County			
	San Diego-Carlsbad-San Marcos, CA MSA	San Diego County			
	San Luis Obispo-Paso Robles, CA MSA	San Luis Obispo County			
	Santa Barbara-Santa Maria, CA MSA	Santa Barbara County			
	Santa Cruz-Watsonville, CA MSA	Santa Cruz County			
Santa Rosa-Petaluma, CA MSA	Sonoma County				
Florida	Bradenton-Sarasota-Venice, FL MSA	Manatee County	Sarasota County		
	Cape Coral-Fort Myers, FL MSA [GO Zone]	Lee County			
	Deltona-Daytona Beach-Ormond Beach, FL MSA	Volusia County			
	Fort Lauderdale, FL HMFA [GO Zone]	Broward County			
	Miami-Miami Beach-Kendall, FL HMFA [GO Zone]	Miami-Dade County			
	Naples-Marco Island, FL MSA [GO Zone]	Collier County			
	Ocala, FL MSA	Marion County			
	Orlando-Kissimmee, FL MSA	Lake County	Orange County	Osceola County	Seminole County
	Palm Bay-Melbourne-Titusville, FL MSA [GO Zone]	Brevard County			
	Palm Coast, FL MSA	Flagler County			
	Port St. Lucie-Fort Pierce, FL MSA [GO Zone]	Martin County	St. Lucie County		
	Punta Gorda, FL MSA	Charlotte County			
	Sebastian-Vero Beach, FL MSA [GO Zone]	Indian River County			
Tampa-St. Petersburg-Clearwater, FL MSA	Hernando County	Hillsborough County	Pasco County	Pinellas County	
West Palm Beach-Boca Raton, FL HMFA [GO Zone]	Palm Beach County				
Hawaii	Honolulu, HI MSA	Honolulu County			
Louisiana	Baton Rouge, LA HMFA [GO Zone]	Ascension Parish	East Baton Rouge Parish	East Feliciana Parish	Livingston Parish
	Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone]	Pointe Coupee Parish	St. Helena Parish	West Baton Rouge Parish	West Feliciana Parish
	Iberville Parish, LA HMFA [GO Zone]	Lafourche Parish	Terrebonne Parish		
	Lafayette, LA MSA [GO Zone]	Iberville Parish	St. Martin Parish		
	Lake Charles, LA MSA [GO Zone]	Lafayette Parish	Cameron Parish		
	New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Calcasieu Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
		Jefferson Parish	St. John the Baptist Parish	St. Tammany Parish	
Massachusetts	Barnstable Town, MA MSA	Barnstable County			
	Brockton, MA HMFA	Abington town	Avon town	Bridgewater town	Brockton city
	East Bridgewater town	Halifax town	Hanson town	Lakeville town	
	Marion town	Mattapoisett town	Middleborough town	Plympton town	
	Rochester town	West Bridgewater town	Whitman town		

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Mississippi	Gulfport-Biloxi, MS MSA [GO Zone]	Hancock County	Harrison County	Stone County	
	Hattiesburg, MS MSA [GO Zone]	Forrest County	Lamar County	Perry County	
	Jackson, MS HMFA [GO Zone]	Copiah County	Hinds County	Madison County	Rankin County
	Pascagoula, MS MSA [GO Zone]	George County	Jackson County		
	Simpson County, MS HMFA [GO Zone]	Simpson County			
	Tunica County, MS HMFA	Tunica County			
Nevada	Las Vegas-Paradise, NV MSA	Clark County			
New Jersey	Atlantic City, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County
Texas	Beaumont-Port Arthur, TX MSA [GO Zone]	Hardin County	Jefferson County	Orange County	
	Brazoria County, TX HMFA [GO Zone]	Brazoria County			
	Corpus Christi, TX HMFA	Nueces County	San Patricio County		
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone]	Chambers County	Fort Bend County	Galveston County	Harris County
		Liberty County	Montgomery County	San Jacinto County	
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
		Lares Municipio	Moca Municipio	Rincón Municipio	San Sebastián Municipio
	Arecibo, PR HMFA	Arecibo Municipio	Camuy Municipio	Hatillo Municipio	
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio
		Orocovis Municipio	Quebradillas Municipio		
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	Luquillo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
	Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Municipio		
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio	San Germán Municipio
		Agua Buenas Municipio	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
	San Juan-Guaynabo, PR HMFA	Carolina Municipio	Cataño Municipio	Comerio Municipio	Corozal Municipio
		Dorado Municipio	Florida Municipio	Guaynabo Municipio	Humacao Municipio
		Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
Morovis Municipio		Naguabo Municipio	Naranjito Municipio	Río Grande Municipio	
San Juan Municipio		Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio	
Vega Alta Municipio		Vega Baja Municipio	Yabucoa Municipio		

Metropolitan Difficult Development Areas labeled "[GO Zone]" are designated through 2010 in accordance with the Gulf Opportunity Zone Act of 2005, as amended by the U.S. Troops Readiness, Veteran's Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007. Their populations do not count against the 20 percent population cap on metropolitan areas designated as Difficult Development Areas by reason of high construction, land, and utility costs relative to Area Median Gross Income.