

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Abilene, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Taylor County	101.00	102.00	103.00	104.00	108.00	110.00	117.00	119.00	121.00			

METROPOLITAN AREA: Aguadilla-Isabela-San Sebastián, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aguada Municipio	4304.02	4305.02										
Aguadilla Municipio	4006.00	4008.00	4009.00	4010.00	4011.00							
Isabela Municipio	4106.00											
Lares Municipio	9578.00	9579.00	9581.00	9582.00	9583.00	9584.00						
San Sebastián Municipio	9593.00	9892.00										

METROPOLITAN AREA: Akron, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Portage County	6015.01	6015.02	6015.03									
Summit County	5011.00	5012.00	5013.01	5013.02	5017.00	5018.00	5019.00	5021.01	5024.00	5025.00	5032.00	5034.00
	5038.00	5041.00	5042.00	5044.00	5046.00	5051.00	5053.00	5056.00	5063.04	5065.00	5066.00	5067.00
	5068.00	5069.00	5074.00	5075.00	5101.00	5103.01						

METROPOLITAN AREA: Albany, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dougherty County	2.00	3.00	8.00	12.00	13.00	14.01	14.02	15.00	103.01	103.02	106.01	
Terrell County	9803.00											

METROPOLITAN AREA: Albany-Schenectady-Troy, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	1.00	2.00	4.04	5.01	6.00	7.00	8.00	11.00	15.00	21.00	23.00	25.00
	26.00	128.00	129.00	132.00								
Rensselaer County	404.00	405.00	406.00	407.00	408.00	410.00	515.00					
Schenectady County	201.02	202.00	203.00	208.00	209.00	210.01	210.02	211.02	214.00	217.00		

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
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METROPOLITAN AREA: Albuquerque, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bernalillo County	6.03	6.04	9.01	9.03	12.00	13.00	14.00	15.00	16.00	17.00	18.00	20.00
	21.00	25.00	26.00	29.00	37.33	43.00	45.01	45.02	47.14	48.00	9403.00	9459.00
Sandoval County	101.02	102.00	103.02	9402.00	9409.00	9433.00						
Valencia County	9401.00	9703.01										

METROPOLITAN AREA: Alexandria, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant Parish	203.00											
Rapides Parish	105.00	110.00	111.00	117.00	119.00	120.00	127.00	129.00				

METROPOLITAN AREA: Allentown-Bethlehem-Easton, PA-NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Warren County, NJ	309.00											
Lehigh County, PA	4.00	5.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	16.00	18.00	19.00
Northampton County, PA	105.00	110.00	112.00	113.00	144.00							

METROPOLITAN AREA: Altoona, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Blair County	1007.00	1008.00	1016.00	1019.00								

METROPOLITAN AREA: Amarillo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Potter County	103.00	106.00	111.00	120.00	122.00	128.00	130.00	139.00	146.00	148.00	153.00	

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METROPOLITAN AREA: Athens-Clarke County, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clarke County	1.00	4.00	6.00	9.00	20.00	21.00	302.00	1504.00	1505.00			

METROPOLITAN AREA: Atlanta-Sandy Springs-Marietta, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Carroll County	9901.01	9905.02										
Clayton County	401.00	403.01	403.03									
Cobb County	307.00	308.00	310.02									
DeKalb County	205.00	206.00	207.00	212.04	221.00	235.01	236.01	237.00	238.02			
Fulton County	6.00	8.00	10.00	17.00	18.00	19.00	21.00	22.00	23.00	24.00	25.00	26.00
	27.00	28.00	29.00	31.00	33.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00
	42.00	43.00	44.00	46.00	48.00	55.01	55.02	56.00	57.00	58.00	60.00	61.00
	62.00	63.00	64.00	66.01	66.02	67.00	68.02	69.00	70.02	71.00	72.00	73.00
	74.00	75.00	76.01	77.02	78.07	78.08	80.00	81.02	82.02	83.01	83.02	84.00
	85.00	86.01	86.02	87.01	87.02	88.00	106.01	106.03	109.00	110.00	112.01	113.04
Heard County	9701.00											
Newton County	1007.00											
Spalding County	1603.00	1604.00	1608.00	1609.00								

METROPOLITAN AREA: Atlantic City, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Atlantic County	11.00	14.00	15.00	24.00	25.00	104.02						

METROPOLITAN AREA: Auburn-Opelika, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lee County	403.00	406.01	406.02	407.00	408.00	416.00						

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METROPOLITAN AREA: Augusta-Richmond County, GA-SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burke County, GA	9502.00	9504.00	9507.00	9508.00								
McDuffie County, GA	9502.00											
Richmond County, GA	2.00	3.00	4.00	6.00	7.00	8.00	9.00	10.00	14.00	15.00	103.00	104.00
	105.04	106.00										
Aiken County, SC	204.00	214.00										

METROPOLITAN AREA: Austin-Round Rock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Caldwell County	9602.00	9607.00										
Hays County	102.00	103.01	103.02	105.00	107.00							
Travis County	2.03	3.02	4.01	4.02	5.00	6.01	6.03	6.04	7.00	8.02	8.03	8.04
	9.01	9.02	10.00	18.04	18.05	18.06	18.11	18.12	21.05	21.07	21.09	21.10
	21.11	21.12	22.02	23.04	23.07	23.08	23.10	23.11	23.12	23.14	23.15	23.16
	24.13											
Williamson County	210.00	214.02										

METROPOLITAN AREA: Bakersfield, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Kern County	4.00	6.00	11.03	12.01	12.02	13.00	14.00	15.00	16.00	19.02	20.00	21.00
	22.00	23.01	23.02	25.00	44.02	47.00	48.00	49.01	53.00	59.00	63.02	64.02

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METROPOLITAN AREA: Billings, MT MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yellowstone County	2.00	3.00										

METROPOLITAN AREA: Binghamton, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Broome County	1.00	3.00	4.00	5.00	6.00	11.00	12.00	13.00	14.00	135.00	139.00	140.00

METROPOLITAN AREA: Birmingham-Hoover, AL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00											
Jefferson County	3.00	4.00	5.00	7.00	8.00	12.00	14.00	15.00	16.00	19.02	20.00	23.03
	24.00	27.00	29.00	30.01	30.02	32.00	33.00	34.00	35.00	37.00	38.03	39.00
	40.00	42.00	45.00	49.00	51.01	55.00	101.00	102.00	103.02	106.02	112.10	130.02
	131.00	136.01	138.01									

METROPOLITAN AREA: Bismarck, ND MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Burleigh County	101.00											

METROPOLITAN AREA: Blacksburg-Christiansburg-Radford, VA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Montgomery County	202.00	204.00	207.00									
Radford city	101.00											

METROPOLITAN AREA: Bloomington, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Monroe County	1.00	2.01	2.02	3.01	6.00	9.01	16.00					

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METROPOLITAN AREA: Bloomington-Normal, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
McLean County	1.04	2.00	4.00	5.01	15.00	16.00						
METROPOLITAN AREA: Boise City-Nampa, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ada County	1.00											
Canyon County	201.00	202.00	213.00									
Owyhee County	9403.00											
METROPOLITAN AREA: Boston-Cambridge-Quincy, MA-NH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Essex County, MA	2043.00	2058.00	2060.00	2061.00	2062.00	2063.00	2067.00	2068.00	2069.00	2070.00	2071.00	2072.00
	2108.00	2215.00	2216.00	2501.00	2502.00	2503.00	2504.00	2505.00	2506.00	2507.00	2509.00	2510.00
	2511.00	2512.00	2513.00	2514.00	2515.00	2516.00	2517.00	2524.00	2601.00	2602.00	2608.00	
Middlesex County, MA	3022.00	3101.00	3104.00	3107.00	3108.00	3110.00	3111.00	3112.00	3118.00	3119.00	3120.00	3124.00
	3513.00	3514.00	3522.00	3524.00	3527.00	3539.00	3549.00	3831.00				
Norfolk County, MA	4178.02											
Plymouth County, MA	5103.00	5104.00	5105.02	5108.00	5109.00	5110.00	5114.00					
Suffolk County, MA	4.01	6.02	7.01	7.02	8.01	8.02	101.02	102.01	102.02	103.00	104.01	104.02
	105.00	402.00	408.00	501.00	502.00	503.00	504.00	505.00	507.00	509.00	510.00	512.00
	607.00	610.00	611.00	701.00	702.00	704.00	709.00	711.00	712.00	801.00	803.00	804.00
	805.00	806.00	808.00	809.00	810.00	811.00	812.00	813.00	815.00	817.00	818.00	820.00
	821.00	901.00	902.00	903.00	904.00	906.00	909.00	913.00	914.00	915.00	916.00	917.00
	918.00	919.00	923.00	924.00	1001.00	1002.00	1003.00	1005.00	1011.01	1011.02	1102.00	1401.04
	1501.00	1601.00	1602.00	1604.00	1605.00	1606.00	1707.00					
Strafford County, NH	802.01	802.02										
METROPOLITAN AREA: Boulder, CO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boulder County	122.02	122.05	123.00	124.01	126.05	126.06	134.01					

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METROPOLITAN AREA: Charlottesville, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albemarle County	109.02	109.03										
Charlottesville city	2.01	2.02	4.01	6.00								

METROPOLITAN AREA: Chattanooga, TN-GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamilton County, TN	2.00	3.00	4.00	8.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	19.00
	20.00	25.00	26.00	31.00	115.00							

METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL	101.00	105.00	108.00	306.00	312.00	313.00	315.00	316.00	514.00	607.00	707.00	804.00
	805.00	808.00	819.00	1401.00	1402.00	1407.00	2005.00	2006.00	2102.00	2105.00	2106.00	2207.00
	2209.00	2210.00	2211.00	2213.00	2214.00	2215.00	2223.00	2224.00	2226.00	2227.00	2228.00	2229.00
	2301.00	2302.00	2303.00	2304.00	2305.00	2306.00	2307.00	2308.00	2309.00	2310.00	2311.00	2312.00
	2313.00	2315.00	2316.00	2317.00	2318.00	2401.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.00
	2420.00	2425.00	2426.00	2427.00	2501.00	2510.00	2511.00	2513.00	2514.00	2515.00	2516.00	2517.00
	2518.00	2519.00	2520.00	2521.00	2522.00	2523.00	2601.00	2602.00	2603.00	2604.00	2605.00	2606.00
	2607.00	2608.00	2609.00	2610.00	2701.00	2702.00	2703.00	2704.00	2705.00	2706.00	2707.00	2708.00
	2709.00	2710.00	2711.00	2712.00	2713.00	2714.00	2716.00	2717.00	2718.00	2719.00	2804.00	2805.00
	2806.00	2807.00	2808.00	2809.00	2810.00	2811.00	2813.00	2814.00	2815.00	2816.00	2817.00	2818.00
	2822.00	2824.00	2826.00	2827.00	2830.00	2831.00	2832.00	2835.00	2836.00	2838.00	2839.00	2840.00
	2841.00	2842.00	2902.00	2903.00	2904.00	2905.00	2906.00	2907.00	2908.00	2909.00	2910.00	2911.00
	2912.00	2913.00	2914.00	2915.00	2916.00	2917.00	2918.00	2919.00	2920.00	2921.00	2922.00	2923.00
	2924.00	2925.00	2926.00	3001.00	3002.00	3003.00	3004.00	3006.00	3007.00	3008.00	3009.00	3010.00
	3011.00	3012.00	3013.00	3014.00	3015.00	3016.00	3017.00	3104.00	3105.00	3106.00	3107.00	3108.00
	3109.00	3110.00	3111.00	3112.00	3113.00	3114.00	3206.00	3302.00	3303.00	3304.00	3401.00	3402.00
	3404.00	3405.00	3406.00	3502.00	3504.00	3506.00	3507.00	3511.00	3512.00	3514.00	3515.00	3601.00
	3602.00	3603.00	3604.00	3605.00	3701.00	3702.00	3703.00	3704.00	3801.00	3802.00	3803.00	3804.00
	3805.00	3806.00	3807.00	3808.00	3809.00	3810.00	3812.00	3813.00	3814.00	3815.00	3816.00	3817.00
	3818.00	3819.00	3820.00	3902.00	3903.00	3904.00	4001.00	4002.00	4003.00	4004.00	4005.00	4006.00
	4007.00	4008.00	4106.00	4113.00	4201.00	4202.00	4203.00	4204.00	4205.00	4206.00	4207.00	4208.00
	4209.00	4210.00	4211.00	4212.00	4302.00	4303.00	4304.00	4305.00	4307.00	4309.00	4313.00	4314.00

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METROPOLITAN AREA: Chicago-Naperville-Joliet, IL-IN-WI MSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cook County, IL (continued)	4401.00	4408.00	4409.00	4601.00	4602.00	4603.00	4605.00	4606.00	4607.00	4608.00	4609.00	4610.00
	4701.00	4902.00	4910.00	4912.00	4913.00	4914.00	5002.00	5105.00	5202.00	5301.00	5302.00	5306.00
	5401.00	5602.00	5802.00	5803.00	5807.00	5907.00	6001.00	6002.00	6003.00	6009.00	6014.00	6102.00
	6103.00	6104.00	6105.00	6109.00	6110.00	6111.00	6112.00	6113.00	6114.00	6115.00	6116.00	6117.00
	6118.00	6119.00	6120.00	6121.00	6122.00	6301.00	6305.00	6308.00	6601.00	6606.00	6607.00	6608.00
	6609.00	6701.00	6702.00	6703.00	6704.00	6705.00	6706.00	6707.00	6708.00	6709.00	6710.00	6711.00
	6712.00	6713.00	6714.00	6715.00	6716.00	6717.00	6718.00	6719.00	6720.00	6801.00	6802.00	6803.00
	6804.00	6805.00	6806.00	6807.00	6808.00	6809.00	6810.00	6811.00	6812.00	6813.00	6814.00	6901.00
	6902.00	6903.00	6904.00	6905.00	6906.00	6907.00	6908.00	6909.00	6911.00	6912.00	6915.00	7101.00
	7102.00	7103.00	7106.00	7107.00	7109.00	7609.00	8087.02	8093.00	8133.00	8141.00	8142.00	8175.00
	8215.00	8236.03	8243.00	8260.00	8268.00	8269.01	8269.02	8273.00	8274.00	8290.00	8291.00	8294.01
	8297.00											
DeKalb County, IL	10.00	11.00	12.00									
Kane County, IL	8509.00	8515.00	8536.00	8537.00								
Lake County, IL	8623.00	8624.01	8624.02	8626.05	8627.00	8628.00	8629.02					
Will County, IL	8813.00	8819.00	8820.00	8821.00	8824.00	8825.00						
Lake County, IN	102.02	102.03	103.01	103.02	105.00	106.00	107.00	108.00	109.00	110.00	111.00	113.00
	114.00	116.00	117.00	119.00	120.00	121.00	122.00	123.00	127.00	204.00	206.00	207.00
	218.00	301.00	302.00	303.00	304.00	310.00						
Kenosha County, WI	10.00	11.00										

METROPOLITAN AREA: Chico, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Butte County	5.02	6.03	6.04	10.00	11.00	12.00	25.00	28.00	30.00			

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Cleveland-Elyria-Mentor, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	
Cuyahoga County	1011.01	1012.00	1013.00	1015.00	1017.00	1018.00	1019.00	1024.02	1025.00	1026.00	1027.00	1028.00	
	1029.00	1032.00	1033.00	1034.00	1035.00	1037.00	1038.00	1039.00	1041.00	1043.00	1044.00	1045.00	
	1046.00	1047.01	1047.02	1048.00	1049.00	1051.00	1052.00	1054.00	1056.01	1056.02	1072.00	1073.00	
	1075.00	1077.00	1078.00	1079.00	1082.00	1083.00	1084.00	1085.00	1086.00	1087.00	1088.00	1089.00	
	1093.00	1096.00	1097.00	1098.00	1104.00	1105.00	1106.00	1108.00	1109.00	1111.00	1112.00	1113.00	
	1114.01	1114.02	1115.00	1116.00	1117.00	1118.00	1119.01	1119.02	1121.00	1122.00	1123.00	1124.00	
	1126.00	1127.00	1128.00	1129.00	1131.00	1132.00	1133.00	1134.00	1135.00	1136.00	1137.00	1138.00	
	1139.00	1141.00	1142.00	1143.00	1144.00	1145.00	1146.00	1147.00	1148.00	1149.00	1151.00	1152.00	
	1153.00	1154.00	1155.00	1161.00	1162.00	1164.00	1165.00	1166.00	1167.00	1168.00	1169.00	1171.02	
	1172.01	1172.02	1173.00	1175.00	1178.00	1179.00	1181.00	1182.00	1184.00	1185.00	1186.01	1186.02	
	1187.00	1188.00	1189.00	1191.00	1192.01	1192.02	1193.00	1194.02	1195.02	1196.00	1197.02	1198.00	
	1199.00	1201.00	1202.00	1204.00	1205.00	1206.00	1207.01	1208.02	1211.00	1212.00	1213.00	1214.01	
	1216.00	1233.00	1238.00	1244.00	1275.00	1501.00	1503.00	1504.00	1511.00	1512.00	1513.00	1514.00	
	1515.00	1516.00	1517.00	1518.00	1527.01	1618.00	1915.00						
	Lorain County	223.00	228.00	229.00	231.00	238.00	239.00	708.00	709.01				

METROPOLITAN AREA: College Station-Bryan, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brazos County	13.01	13.03	14.00	15.00	16.03	16.04	17.00					

METROPOLITAN AREA: Colorado Springs, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
El Paso County	17.00	19.00	22.00	23.00	28.00	29.00	61.00					

METROPOLITAN AREA: Columbia, MO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Boone County	1.00	2.00	3.00	4.01	4.02	5.00	8.00	9.00	11.01	13.00		

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Davenport-Moline-Rock Island, IA-IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Rock Island County, IL	206.00	223.00	226.00	227.00	235.00	236.00	244.00					
Scott County, IA	106.00	107.00	108.00	109.00	114.00							

METROPOLITAN AREA: Dayton, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	2001.02											
Montgomery County	3.00	7.00	9.00	10.00	12.00	13.00	14.00	15.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	34.00	35.00	36.00	37.00	38.00	39.00	40.00	41.00	42.00
	43.00	44.00	45.00	602.00	702.01	702.02	703.00	805.00				

METROPOLITAN AREA: Decatur, AL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Morgan County	1.00	4.00	6.00	7.00								

METROPOLITAN AREA: Decatur, IL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Macon County	1.00	3.00	5.00	6.00	7.00	8.00	9.00					

METROPOLITAN AREA: Deltona-Daytona Beach-Ormond Beach, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Volusia County	812.00	815.00	817.00	819.00	820.00	821.00	823.02	905.00	906.00	907.02		

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Denver-Aurora, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	78.00	79.00	83.08	87.03	87.06	88.01	89.01	93.19				
Arapahoe County	59.51	65.01	72.02	73.00								
Denver County	2.02	4.02	6.00	7.02	8.00	9.04	9.05	10.00	11.01	11.02	14.01	15.00
	16.00	18.00	19.00	20.00	23.00	24.02	24.03	26.01	26.02	27.01	31.02	35.00
	36.01	36.02	36.03	41.01	44.04	45.01	45.02					
Jefferson County	100.00	104.02	104.05									

METROPOLITAN AREA: Des Moines-West Des Moines, IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	11.00	12.00	17.00	26.00	27.00	42.00	48.00	49.00	50.00	51.00	52.00	

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Fairbanks, AK MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fairbanks North Star Borough	1.00											
METROPOLITAN AREA: Fajardo, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Fajardo Municipio	1503.01											
Luquillo Municipio	1401.02	1403.00										
METROPOLITAN AREA: Fargo, ND-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clay County, MN	203.00	204.00										
Cass County, ND	7.00											
METROPOLITAN AREA: Farmington, NM MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Juan County	4.02	9428.00	9429.00	9431.00								
METROPOLITAN AREA: Fayetteville, NC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	1.00	2.00	4.00	10.00	12.00	13.00	35.00					
METROPOLITAN AREA: Fayetteville-Springdale-Rogers, AR-MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Washington County, AR	107.01	108.00	109.00	111.01								
METROPOLITAN AREA: Flagstaff, AZ MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coconino County	8.00	10.00	18.00	9411.00	9445.00	9446.00						

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Knoxville, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	205.00	207.00										
Knox County	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00
	13.00	14.00	15.00	19.00	20.00	21.00	24.00	26.00	28.00	29.00	37.00	
Union County	402.01											

METROPOLITAN AREA: Kokomo, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Howard County	2.00	12.00										

METROPOLITAN AREA: La Crosse, WI-MN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
La Crosse County, WI	2.00	3.00	4.00	5.00	9.00							

METROPOLITAN AREA: Lafayette, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tippecanoe County	4.00	6.00	53.00	54.00	55.00	103.00	105.00					

METROPOLITAN AREA: Lafayette, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lafayette Parish	1.00	2.00	3.00	4.00	7.00	8.00	9.00	11.00	13.00	21.03		
St. Martin Parish	205.00	209.00										

METROPOLITAN AREA: Lake Charles, LA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Calcasieu Parish	1.00	2.00	3.00	4.00	6.00	7.00	12.02	14.00				

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Lakeland, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Polk County	101.00	102.00	109.00	110.00	111.00	112.01	112.02	126.01	131.03	132.00	133.00	136.00
	137.01	143.01	145.01	145.02								

METROPOLITAN AREA: Lancaster, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	1.00	4.00	8.00	9.00	10.00	14.00	15.00	16.00				

METROPOLITAN AREA: Lansing-East Lansing, MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ingham County	2.00	3.00	5.00	6.00	7.00	12.00	13.00	14.00	15.00	19.00	20.00	21.00
	38.02	39.02	41.00	42.00	43.01	43.02	44.02	44.03	44.05			

METROPOLITAN AREA: Laredo, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Webb County	3.00	4.00	5.00	6.00	9.02	12.00	13.00	18.05				

METROPOLITAN AREA: Las Cruces, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dona Ana County	9.00	10.00	14.00	17.02	17.04	18.03						

METROPOLITAN AREA: Las Vegas-Paradise, NV MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	3.01	3.02	4.00	5.03	5.04	5.11	5.14	6.00	7.00	8.00	9.00	11.00
	15.00	22.01	22.04	24.04	24.05	24.06	26.01	26.03	27.06	34.25	38.00	43.00
	44.00	46.00	47.03	47.07	47.08	47.09	47.10	47.13				

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Lima, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen County	125.00	127.00	128.00	133.00	134.00	136.00	137.00	138.00				
METROPOLITAN AREA: Lincoln, NE MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lancaster County	4.00	5.00	6.00	7.00	8.00	17.00	18.00	19.00	20.00	21.00	35.00	
METROPOLITAN AREA: Little Rock-North Little Rock, AR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Faulkner County	304.03	307.00	309.00									
Pulaski County	1.00	2.00	3.00	4.00	5.00	7.00	8.00	10.00	11.00	12.00	13.00	17.00
	18.00	19.00	25.00	26.00	28.00	29.00	30.00	36.06	40.01			
METROPOLITAN AREA: Logan, UT-ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County, UT	6.00	7.02	8.00									
METROPOLITAN AREA: Longview, TX MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gregg County	11.00	12.00	13.00	14.00	15.00							
METROPOLITAN AREA: Longview, WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cowlitz County	1.00	3.00	5.02	6.01	10.00	11.00						

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County	1047.01	1153.02	1174.05	1174.06	1175.10	1175.20	1175.30	1193.40	1200.20	1200.30	1201.01	1201.02
	1224.10	1230.10	1230.20	1232.03	1232.04	1232.05	1232.06	1233.03	1234.10	1234.20	1235.20	1272.20
	1275.20	1282.10	1283.03	1343.05	1345.10	1835.20	1838.10	1838.20	1853.20	1864.01	1902.00	1903.01
	1904.00	1905.10	1905.20	1907.00	1908.00	1909.01	1909.02	1910.00	1911.10	1911.20	1912.01	1912.03
	1912.04	1913.00	1914.10	1914.20	1915.00	1916.10	1916.20	1917.10	1917.20	1918.10	1918.20	1925.20
	1926.10	1926.20	1927.00	1956.00	1957.10	1957.20	1958.02	1971.10	1976.00	1977.00	1990.00	1991.20
	1992.01	1992.02	1994.00	1997.00	1998.00	1999.00	2012.00	2031.00	2032.00	2033.00	2035.00	2036.00
	2037.10	2037.20	2038.00	2039.00	2041.20	2042.00	2043.00	2044.10	2044.20	2046.00	2047.00	2048.10
	2049.10	2051.10	2051.20	2060.10	2060.30	2060.40	2060.50	2062.00	2063.00	2071.00	2073.00	2074.00
	2077.10	2079.00	2080.00	2083.00	2084.00	2085.00	2087.20	2088.00	2089.02	2089.03	2089.04	2091.01
	2091.02	2092.00	2093.00	2094.01	2094.02	2094.03	2095.10	2095.20	2098.10	2098.20	2100.10	2112.00
	2113.10	2113.20	2114.10	2114.20	2118.01	2118.02	2119.10	2119.20	2121.00	2122.02	2122.03	2122.04
	2123.03	2123.04	2123.05	2123.06	2124.10	2124.20	2125.00	2126.10	2126.20	2129.00	2131.00	2132.01
	2132.02	2133.10	2133.20	2134.01	2134.02	2181.10	2181.20	2182.10	2184.00	2186.00	2188.00	2189.00
	2190.20	2193.00	2199.00	2211.10	2211.20	2212.20	2213.01	2213.02	2214.00	2215.00	2216.00	2217.10
	2218.10	2218.20	2219.00	2221.00	2222.00	2225.00	2226.00	2227.00	2240.10	2240.20	2242.00	2243.10
	2243.20	2244.10	2244.20	2246.00	2247.00	2260.00	2264.10	2264.20	2267.00	2270.10	2270.20	2281.00
	2282.10	2282.20	2283.10	2283.20	2284.10	2284.20	2285.00	2286.00	2287.10	2287.20	2288.00	2289.00
	2291.00	2292.00	2293.00	2294.10	2294.20	2311.00	2312.10	2312.20	2313.00	2316.00	2317.10	2317.20
	2318.00	2319.00	2321.10	2321.20	2322.00	2324.00	2325.00	2326.00	2327.00	2328.00	2349.00	2352.02
	2361.00	2362.01	2362.02	2371.00	2372.00	2374.00	2375.00	2376.00	2377.10	2377.20	2383.10	2383.20
	2392.00	2393.10	2393.20	2393.30	2395.00	2396.00	2397.00	2398.00	2400.10	2400.20	2402.00	2403.00
	2404.00	2405.00	2406.00	2407.00	2408.00	2409.00	2410.00	2411.10	2411.20	2412.00	2413.00	2414.00
	2420.00	2421.00	2422.00	2423.00	2426.00	2427.00	2430.00	2431.00	2653.01	2653.03	2653.04	2653.05
	2696.00	2755.20	2911.10	2911.20	2932.02	2944.20	2945.20	2947.00	2948.10	2948.20	2948.30	2949.00
	2961.00	2962.10	2962.20	2966.00	2971.10	2971.20	3021.03	3022.01	3024.00	3025.01	4023.02	4025.01
	4025.02	4027.02	4028.01	4028.02	4047.03	4082.02	4088.00	4328.01	4328.02	4332.00	4333.01	4333.02
	4334.01	4334.02	4334.03	4335.01	4335.02	4338.01	4339.01	4616.00	4619.00	4620.00	4817.14	4823.03
	4823.04	4825.02	4825.03	5041.02	5303.01	5304.00	5305.00	5307.00	5309.01	5309.02	5310.00	5311.01
	5312.01	5312.02	5313.01	5313.02	5315.01	5315.02	5316.02	5316.03	5316.04	5317.01	5317.02	5326.05
	5326.06	5327.00	5328.00	5329.00	5330.00	5331.03	5331.04	5331.05	5331.06	5332.01	5334.01	5335.01
	5335.02	5335.03	5336.01	5337.02	5340.01	5341.02	5342.02	5343.01	5344.04	5344.05	5344.06	5349.00
	5350.00	5351.01	5351.02	5352.00	5353.00	5354.00	5355.01	5356.05	5358.04	5400.00	5402.01	5402.02
	5402.03	5404.00	5405.02	5406.00	5407.00	5408.00	5414.00	5415.00	5416.03	5416.04	5416.05	5416.06

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Los Angeles-Long Beach-Santa Ana, CA MSA (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Los Angeles County (continued)	5421.01	5421.02	5425.01	5425.02	5426.01	5426.02	5537.01	5538.01	5541.01	5552.11	5702.03	5702.04
	5703.04	5704.01	5706.01	5706.03	5716.00	5725.00	5728.00	5729.00	5730.01	5730.02	5732.01	5732.02
	5733.00	5746.01	5751.01	5751.02	5751.03	5752.01	5752.02	5753.00	5754.01	5754.02	5755.00	5758.01
	5758.02	5758.03	5759.01	5759.02	5762.00	5763.00	5764.01	5764.02	5764.03	5765.01	5765.02	5765.03
	5769.01	5769.02	6001.00	6002.01	6002.02	6003.01	6006.02	6011.00	6012.11	6012.12	6015.01	6015.02
	6017.00	6018.02	6019.00	6024.03	6025.02	7011.00	9006.02	9007.04	9008.06	9104.02	9104.03	9105.01
	9105.02											
Orange County	12.01	13.04	116.01	116.02	117.14	117.20	218.13	626.14	626.26	626.27	626.46	636.04
	636.05	637.01	744.03	744.05	744.06	744.07	745.01	746.01	746.02	748.01	748.02	748.05
	748.06	749.01	749.02	750.02	750.03	750.04	751.00	752.02	865.02	866.01	869.01	874.03
	874.04	874.05	875.04	878.03	878.06	879.01	891.04	891.05	891.06	992.48	992.49	994.02
	995.02	995.09	995.10	998.02	999.04	1105.00	1106.06					

METROPOLITAN AREA: Louisville-Jefferson County, KY-IN MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Floyd County, IN	708.01											
Jefferson County, KY	2.00	3.00	4.00	6.00	10.00	11.00	14.00	15.00	17.00	18.00	21.00	23.00
	24.00	27.00	28.00	30.00	35.00	37.00	41.00	43.01	43.02	49.00	50.00	51.00
	53.00	56.00	59.00	62.00	65.00	66.00	128.02					

METROPOLITAN AREA: Lubbock, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crosby County	9503.00											
Lubbock County	2.02	3.01	3.02	6.03	6.05	6.07	9.00	10.00	12.00	13.00	17.03	24.00

METROPOLITAN AREA: Lynchburg, VA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Amherst County	105.02											
Lynchburg city	2.03	4.00	5.00	6.00	7.00	11.00						

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Macon, GA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bibb County	101.00	104.00	105.00	106.00	107.00	111.00	112.00	113.00	114.00	115.00	122.00	123.00
	125.00	126.00	127.00	128.00	129.00	130.00						

METROPOLITAN AREA: Madera, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Madera County	6.02	8.00	9.00									

METROPOLITAN AREA: Madison, WI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dane County	6.00	11.00	12.00	14.01	16.01	16.02	17.01	32.00				

METROPOLITAN AREA: Manchester-Nashua, NH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	4.00	5.00	14.00	15.00	20.00	105.00	107.00	108.00				

METROPOLITAN AREA: Mansfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Richland County	1.00	2.00	3.00	6.00	7.00							

METROPOLITAN AREA: Mayagüez, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mayaguez Municipio	801.00	802.00	803.00	805.00	806.00	809.00	810.00	811.00	812.00			

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: McAllen-Edinburg-Mission, TX MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hidalgo County	205.01	207.23	211.00	213.03	219.01	222.02	225.01	226.00	231.01	237.00	241.01	241.02
	241.03	241.04	242.01	245.00								

METROPOLITAN AREA: Medford, OR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	1.00	2.02	2.03	19.00								

METROPOLITAN AREA: Memphis, TN-MS-AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Crittenden County, AR	301.01	301.02	303.02	304.01	304.02	305.01	305.02	306.00	310.00	311.00		
Marshall County, MS	9504.00											
Tunica County, MS	9502.00											
Shelby County, TN	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	18.00	19.00	20.00	21.00	22.00	23.00	24.00	28.00	36.00	37.00	38.00	39.00
	40.00	41.00	44.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	53.00	54.00
	55.00	57.00	58.00	59.00	60.00	61.00	62.00	65.00	67.00	68.00	70.00	73.00
	78.10	78.21	79.00	81.10	82.00	84.00	90.00	99.00	101.10	101.20	103.00	104.10
	104.20	105.00	220.22	222.20	223.10	224.21						
Tipton County, TN	407.00											

METROPOLITAN AREA: Merced, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Merced County	10.03	10.05	13.01	13.02	14.01	15.02	15.03	16.01	16.02	18.02	19.01	

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Morristown, TN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hamblen County	1003.00											

METROPOLITAN AREA: Muncie, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Delaware County	1.00	2.00	3.00	4.00	6.00	7.00	9.02	10.00	19.01			

METROPOLITAN AREA: Muskegon-Norton Shores, MI MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Muskegon County	2.00	3.00	5.00	6.02	11.00	12.00	13.00	14.01	14.02			

METROPOLITAN AREA: Myrtle Beach-Conway-North Myrtle Beach, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Horry County	506.00	507.00	704.00									

METROPOLITAN AREA: Napa, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Napa County	2009.00											

METROPOLITAN AREA: Naples-Marco Island, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Collier County	7.00	112.04	112.05	113.00	114.00							

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bergen County, NJ	154.00	181.00										
Essex County, NJ	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	13.00	14.00	15.00
	16.00	17.00	18.00	19.00	20.00	22.01	22.02	24.00	25.00	26.00	27.00	28.00
	29.00	30.00	31.00	34.00	35.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00
	44.00	45.00	46.00	48.01	48.02	49.00	50.00	51.00	53.00	54.00	57.00	58.00
	62.00	66.00	67.00	68.00	69.00	74.00	75.01	75.02	80.00	81.00	82.00	85.00
	86.00	87.00	88.00	89.00	90.00	91.00	92.00	93.00	94.00	95.00	96.00	97.00
	98.00	99.00	103.00	104.00	105.00	106.00	107.00	108.00	109.00	111.00	112.00	113.00
	116.00	117.00	118.00	124.00	126.00	129.00	131.00	132.00	133.00	178.00	182.00	183.00
	184.00	186.00	187.00	227.00	228.00							
Hudson County, NJ	27.00	30.00	31.00	33.00	44.00	46.00	47.00	51.00	55.00	58.01	159.00	165.00
	169.00	170.00	175.00									
Middlesex County, NJ	27.05	40.00	45.00	46.00	47.00	48.00	49.00	50.00	51.00	52.00	53.00	54.00
	55.00	56.00	57.00	58.00	59.00	69.00	82.06					
Monmouth County, NJ	8017.00	8034.00	8056.00	8058.00	8070.03	8070.04	8071.00	8072.00	8073.00	8075.00	8076.00	8099.03
	8100.02											
Morris County, NJ	456.01											
Ocean County, NJ	7133.00	7152.00	7153.01	7153.02	7154.02	7156.00	7159.00	7200.00	7201.01	7201.02	7201.03	7202.02
	7222.00	7312.01	7312.04	7312.05	7312.06							
Passaic County, NJ	1251.00	1752.00	1753.00	1754.00	1755.00	1758.00	1759.00	1802.00	1803.00	1804.00	1805.00	1806.00
	1807.00	1808.00	1809.00	1810.00	1811.00	1812.00	1813.00	1814.00	1815.00	1817.02	1818.00	1820.00
	1821.00	1822.00	1823.00	1827.00	1828.00	1829.00	1830.00	1831.00	1832.00	2239.00		
Somerset County, NJ	512.00											
Union County, NJ	301.00	302.00	303.00	304.00	305.00	306.00	308.01	308.02	310.00	311.00	312.00	313.00
	314.00	316.00	317.00	319.02	345.00	390.00	393.00					
Bronx County, NY	11.00	17.00	20.00	23.00	25.00	27.01	27.02	33.00	35.00	36.00	37.00	38.00
	39.00	41.00	43.00	44.00	46.00	47.00	48.00	49.00	50.00	52.00	53.02	54.00
	56.00	58.00	59.01	62.00	65.00	66.00	67.00	68.00	69.00	71.00	73.00	75.00
	77.00	79.00	83.00	85.00	86.00	87.00	88.00	89.00	91.00	97.00	99.00	102.00
	105.00	110.00	115.01	115.02	119.00	121.01	121.02	123.00	125.00	127.01	127.02	129.01
	129.02	131.00	133.00	135.00	137.00	139.00	141.00	143.00	144.00	145.00	147.00	149.00
	151.00	153.00	155.00	157.00	161.00	163.00	165.00	167.00	169.00	171.00	173.00	175.00
	177.00	179.00	181.00	183.00	189.00	193.00	195.00	197.00	199.00	201.00	205.00	211.00
	213.01	213.02	215.01	215.02	217.01	217.02	218.00	219.00	220.00	221.00	223.00	225.00

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: New York-Northern New Jersey-Long Island, NY-NJ-PA MSA (continued)												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bronx County, NY (continued)	227.01	227.02	229.01	229.02	230.00	231.00	233.01	233.02	235.01	235.02	237.01	237.02
	239.00	241.00	243.00	245.00	249.00	251.00	253.00	255.00	257.00	258.00	263.00	265.00
	267.00	269.00	271.01	273.00	277.00	284.00	317.00	324.00	334.00	336.00	338.00	359.00
	361.00	363.00	365.01	365.02	367.00	369.01	369.02	371.00	373.00	374.00	375.01	375.02
	375.03	376.00	377.00	379.00	381.00	383.00	385.00	387.00	389.00	391.00	393.00	396.00
	397.00	399.01	399.02	401.00	403.01	403.02	405.00	407.01	408.00	419.00	420.00	425.00
	429.01	429.02	458.00									
Kings County, NY	2.00	13.00	20.00	23.00	25.00	29.01	29.02	37.00	59.00	71.00	76.00	78.00
	80.00	82.00	84.00	85.00	88.00	90.00	92.00	96.00	98.00	100.00	102.00	104.00
	106.00	108.00	110.00	112.00	114.00	116.00	118.00	122.00	123.00	125.00	127.00	185.01
	185.02	190.00	212.00	216.00	218.00	219.00	220.00	221.00	222.00	223.00	224.00	225.00
	226.00	227.00	228.00	229.00	230.00	232.00	233.00	234.00	235.00	236.00	237.00	238.00
	239.00	240.00	241.00	242.00	243.00	245.00	247.00	251.00	253.00	255.00	259.01	259.02
	261.00	263.00	265.00	267.00	269.00	271.01	271.02	273.00	275.00	276.00	277.00	279.00
	281.00	283.00	285.01	285.02	286.00	287.00	289.00	291.00	292.00	293.00	299.00	303.00
	307.00	309.00	311.00	313.00	315.00	317.01	325.00	326.00	328.00	329.00	330.00	331.00
	340.00	342.00	343.00	347.00	348.02	349.00	351.00	352.00	353.00	357.00	359.00	360.01
	360.02	361.00	362.00	363.00	364.00	365.01	365.02	367.00	369.00	371.00	373.00	375.00
	381.00	382.00	385.00	386.00	387.00	389.00	391.00	392.00	393.00	394.00	395.00	397.00
	399.00	401.00	403.00	405.00	409.00	411.00	413.00	415.00	417.00	419.00	421.00	423.00
	425.00	427.00	429.00	431.00	433.00	435.00	437.00	439.00	441.00	443.00	444.00	445.00
	447.00	453.00	455.00	464.00	465.00	472.00	476.00	478.00	480.00	481.00	482.00	484.00
	486.00	489.00	490.00	491.00	492.00	493.00	505.00	506.00	507.00	508.00	509.00	510.00
	511.00	513.00	516.00	523.00	525.00	527.00	529.00	530.00	531.00	533.00	534.00	535.00
	537.00	539.00	545.00	547.00	549.00	550.00	551.00	572.00	579.00	582.00	610.01	788.00
	792.00	794.00	820.00	828.00	830.00	874.01	876.00	882.00	884.00	890.00	892.00	894.00
	900.00	902.00	904.00	906.00	908.00	910.00	912.00	914.00	916.00	918.00	920.00	944.02
	982.00	1034.00	1058.00	1098.00	1102.00	1106.00	1110.00	1114.00	1118.00	1120.00	1122.00	1124.00
	1126.00	1128.00	1130.00	1132.00	1134.00	1136.00	1138.00	1140.00	1146.00	1148.00	1150.00	1152.00
1154.00	1156.00	1160.00	1166.00	1168.00	1170.00	1176.01	1184.00	1186.00	1188.00	1190.00	1192.00	
1194.00	1196.00	1200.00	1202.00	1210.00	1214.00	1220.00						
Nassau County, NY	4067.00	4068.00	4070.00	4072.01	4078.02	4111.00						
New York County, NY	2.01	2.02	6.00	8.00	10.02	14.02	16.00	18.00	20.00	22.01	24.00	25.00
	26.01	28.00	29.00	36.01	36.02	41.00	62.00	94.00	113.00	115.00	117.00	119.00
	135.00	143.00	156.02	162.00	164.00	166.00	168.00	170.00	172.01	172.02	174.01	174.02

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Omaha-Council Bluffs, NE-IA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pottawattamie County, IA	309.00											
Douglas County, NE	3.00	5.00	6.00	7.00	8.00	11.00	12.00	16.00	19.00	20.00	27.00	29.00
	32.00	40.00	50.00	51.00	52.00	53.00	54.00	59.01	59.02	60.00	61.01	
Sarpy County, NE	103.02											

METROPOLITAN AREA: Orlando-Kissimmee, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lake County	305.01	306.02										
Orange County	101.00	104.00	105.00	106.00	114.00	115.00	117.01	117.02	119.01	121.00	145.02	146.01
	159.01	165.06	175.01	176.00								
Seminole County	201.01	202.01	204.01	205.00	209.01							

METROPOLITAN AREA: Oshkosh-Neenah, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Winnebago County	7.00											

METROPOLITAN AREA: Owensboro, KY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Daviess County	2.00	3.00	4.00									

METROPOLITAN AREA: Oxnard-Thousand Oaks-Ventura, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ventura County	2.00	5.00	6.00	23.00	24.00	32.01	32.02	34.01	35.00	38.00	43.01	45.01
	45.03	46.00	47.06	50.01	50.02							

METROPOLITAN AREA: Palm Bay-Melbourne-Titusville, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Brevard County	607.00	608.00	623.00	626.00	648.00	649.02						

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Pittsfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9001.00	9211.00										
METROPOLITAN AREA: Pocatello, ID MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bannock County	8.00	9.00	16.01	16.03								
METROPOLITAN AREA: Ponce, PR MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Juana Diaz Municipio	7102.00											
Ponce Municipio	702.02	703.00	704.00	708.00	709.00	713.00	716.02	719.00	721.01	727.04		
Villalba Municipio	7201.00											
METROPOLITAN AREA: Portland-South Portland-Biddeford, ME MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cumberland County	3.00	5.00	6.00	10.00	12.00							
METROPOLITAN AREA: Portland-Vancouver-Beaverton, OR-WA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Multnomah County, OR	11.01	21.00	22.01	22.02	23.01	33.01	34.01	34.02	40.01	42.00	44.00	49.00
	51.00	52.00	53.00	54.00	55.00	56.00	76.00	83.01	96.06	98.01		
Washington County, OR	332.00											
Clark County, WA	410.05	416.00	417.00	423.00	424.00	427.00						
METROPOLITAN AREA: Port St. Lucie-Fort Pierce, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Martin County	8.00	18.00										
St. Lucie County	1.00	2.00	3.00	4.00	5.00	9.01	14.02					

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Poughkeepsie-Newburgh-Middletown, NY MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dutchess County	2201.00	2202.00	2203.00	2204.00	2205.00	2206.00	2207.00	6200.00				
Orange County	4.00	5.00	6.00	12.00	14.00	17.00	22.00	150.01	150.02			

METROPOLITAN AREA: Providence-New Bedford-Fall River, RI-MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bristol County, MA	6402.00	6403.00	6409.00	6410.00	6411.00	6412.00	6413.00	6414.00	6420.00	6506.00	6507.00	6508.00
	6509.00	6511.00	6512.00	6513.00	6517.00	6518.00	6519.00	6525.00	6526.00	6527.00		
Newport County, RI	405.00	412.00										
Providence County, RI	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00
	14.00	16.00	17.00	18.00	19.00	20.00	22.00	25.00	26.00	27.00	29.00	31.00
	36.01	36.02	37.00	108.00	109.00	110.00	111.00	151.00	152.00	161.00	166.00	174.00
	176.00	180.00	181.00	183.00								

METROPOLITAN AREA: Provo-Orem, UT MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Utah County	14.02	16.01	16.02	16.03	17.00	18.01	18.02	18.03	19.00	24.00	25.00	

METROPOLITAN AREA: Pueblo, CO MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pueblo County	3.00	6.00	7.00	8.00	10.00	12.00	13.00	14.00	19.00	21.00	23.00	26.00

METROPOLITAN AREA: Racine, WI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Racine County	1.00	3.00	4.00	5.00	10.01	22.00						

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: San Francisco-Oakland-Fremont, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alameda County	4007.00	4008.00	4009.00	4010.00	4011.00	4013.00	4014.00	4015.00	4016.00	4017.00	4018.00	4021.00
	4022.00	4024.00	4025.00	4026.00	4027.00	4028.00	4029.00	4030.00	4031.00	4033.00	4034.00	4054.00
	4057.00	4058.00	4059.00	4060.00	4061.00	4062.01	4062.02	4063.00	4065.00	4066.00	4070.00	4072.00
	4073.00	4074.00	4075.00	4076.00	4084.00	4085.00	4086.00	4087.00	4088.00	4089.00	4090.00	4091.00
	4092.00	4093.00	4094.00	4095.00	4096.00	4097.00	4101.00	4102.00	4103.00	4204.00	4224.00	4225.00
	4226.00	4227.00	4228.00	4229.00	4232.00	4235.00	4236.02	4240.01	4240.02	4340.00	4375.00	4377.00
Contra Costa County	3050.00	3072.02	3100.00	3120.00	3141.04	3160.00	3280.00	3361.01	3361.02	3650.02	3672.00	3680.00
	3690.01	3730.00	3750.00	3760.00	3770.00	3790.00						
Marin County	1122.00	1290.00										
San Francisco County	107.00	113.00	114.00	115.00	117.00	118.00	120.00	121.00	122.00	123.00	124.00	125.00
	161.00	176.01	178.00	179.02	201.00	208.00	230.02	231.01	231.02	231.03	234.00	332.01
	603.00	605.02	607.00									
San Mateo County	6102.02	6102.03	6106.01	6117.00								

METROPOLITAN AREA: San Germán-Cabo Rojo, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cabo Rojo Municipio	8301.00											
Lajas Municipio	8501.02	8503.00										
Sabana Grande Municipio	9608.00											

METROPOLITAN AREA: San Jose-Sunnyvale-Santa Clara, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Clara County	5008.00	5009.01	5009.02	5010.00	5015.01	5015.02	5016.00	5017.00	5019.00	5020.02	5031.05	5031.10
	5031.12	5031.13	5032.13	5032.14	5036.01	5037.06	5037.09	5046.01	5116.06	5116.07	5126.01	

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: San Luis Obispo-Paso Robles, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Luis Obispo County	109.01	109.02	111.01	112.00	114.00							

METROPOLITAN AREA: Santa Barbara-Santa Maria, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Barbara County	23.04	24.03	24.04	25.00	27.02	29.02	29.03	29.11	29.12			

METROPOLITAN AREA: Santa Cruz-Watsonville, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Cruz County	1007.00	1010.00	1101.00	1103.00	1104.00							

METROPOLITAN AREA: Santa Fe, NM MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Santa Fe County	3.00	10.02										

METROPOLITAN AREA: Santa Rosa-Petaluma, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sonoma County	1520.00											

METROPOLITAN AREA: Sarasota-Bradenton-Venice, FL MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Manatee County	1.03	3.05	3.06	7.03	15.02							
Sarasota County	1.02	2.00	3.00									

METROPOLITAN AREA: Savannah, GA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chatham County	1.00	3.00	6.01	8.00	11.00	12.00	13.00	15.00	18.00	19.00	20.00	21.00	
	22.00	23.00	24.00	25.00	28.00	32.00	44.00	101.01	106.04				

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Shreveport-Bossier City, LA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bossier Parish	104.00	113.00										
Caddo Parish	201.00	202.00	204.00	206.00	207.00	208.00	209.00	211.00	213.00	217.00	218.00	219.00
	221.00	223.00	224.00	232.00	233.00	235.00	236.00	237.00	246.01	246.02		
De Soto Parish	9505.00	9506.00										

METROPOLITAN AREA: Sioux City, IA-NE-SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Woodbury County, IA	13.00	15.00	16.00	17.00								

METROPOLITAN AREA: Sioux Falls, SD MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Minnehaha County	7.00											

METROPOLITAN AREA: South Bend-Mishawaka, IN-MI MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Joseph County, IN	1.00	6.00	10.00	17.00	19.00	20.00	21.00	23.00	27.00	28.00	29.00	

METROPOLITAN AREA: Spartanburg, SC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spartanburg County	203.01	204.00	205.00	208.00	210.01	217.00						

METROPOLITAN AREA: Spokane, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Spokane County	1.00	16.00	24.00	25.00	26.00	30.00	33.00	35.00	36.00	40.00	140.01	

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Springfield, IL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sangamon County	8.00	9.00	13.00	14.00	15.00	16.00	17.00	23.00	24.00			

METROPOLITAN AREA: Springfield, MA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hampden County	8006.00	8007.00	8008.00	8009.00	8011.01	8011.02	8012.00	8013.00	8014.01	8014.02	8015.02	8018.00
	8019.00	8020.00	8021.00	8022.00	8023.00	8109.01	8114.00	8115.00	8116.00	8117.00	8118.00	8123.00
	8127.02											
Hampshire County	8203.00	8204.00	8206.00									

METROPOLITAN AREA: Springfield, MO MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	1.00	2.00	5.00	7.00	33.00	55.00						

METROPOLITAN AREA: Springfield, OH MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clark County	1.00	2.00	3.00	7.00	9.01	12.00						

METROPOLITAN AREA: State College, PA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Centre County	120.00	121.00	122.00	125.00	126.00							

METROPOLITAN AREA: Stockton, CA MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
San Joaquin County	1.00	3.00	4.02	5.00	6.00	7.00	8.00	14.00	16.00	17.00	19.00	20.00
	21.00	22.00	23.00	31.13	33.09	34.04	34.06	34.07	38.03	39.00	44.01	45.00

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Sumter, SC MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sumter County	7.00	8.98	11.00	13.00	15.00							

METROPOLITAN AREA: Syracuse, NY MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Onondaga County	2.00	5.00	6.00	10.00	13.00	14.00	15.00	16.00	21.00	22.00	23.00	24.00
	30.00	32.00	34.00	35.00	36.01	38.00	39.00	40.00	42.00	43.00	44.00	51.00
	52.00	53.00	54.00	55.00	56.02	58.00	59.00	61.01	61.02			
Oswego County	211.02	216.01	216.02									

METROPOLITAN AREA: Tallahassee, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Gadsden County	207.02											
Leon County	3.03	4.00	5.00	6.00	10.01	11.01	12.00	14.00	19.00	20.01	20.02	21.02

METROPOLITAN AREA: Tampa-St. Petersburg-Clearwater, FL MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hillsborough County	7.00	12.00	18.00	19.00	21.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00
	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	44.00	50.00	51.01	53.00
	108.03	108.05	108.06	108.07	108.08	124.02	124.03	129.00	139.06			
Pasco County	310.06											
Pinellas County	205.00	206.00	207.00	208.00	209.00	210.00	212.00	213.00	214.00	215.00	216.00	218.00
	256.02	262.00	268.08									

METROPOLITAN AREA: Terre Haute, IN MSA												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Vigo County	1.00	2.00	3.00	5.00	6.00	8.00	19.00					

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(2000 Census Data; OMB Metropolitan Area Definitions, December 5, 2005)**

METROPOLITAN AREA: Texarkana, TX-Texarkana, AR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Miller County, AR	204.00	205.00	206.00									
Bowie County, TX	104.00	105.00	106.00	108.00								

METROPOLITAN AREA: Toledo, OH MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lucas County	8.00	9.00	12.02	13.02	13.04	14.00	15.00	16.00	17.00	18.00	19.00	20.00
	21.00	22.00	23.00	24.02	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00
	33.00	34.00	35.00	36.00	37.00	38.00	40.00	41.00	42.00	43.01	47.01	48.00
	51.00	53.00	54.00	68.00	73.03							
Wood County	217.01	217.02	218.00									

METROPOLITAN AREA: Topeka, KS MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Shawnee County	4.00	5.00	6.00	11.00	31.00	40.00						

METROPOLITAN AREA: Trenton-Ewing, NJ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mercer County	1.00	2.00	5.00	8.00	9.00	10.00	11.00	14.01	14.02	15.00	16.00	17.00
	18.00	19.00	20.00	21.00								

METROPOLITAN AREA: Tucson, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Pima County	1.00	3.00	4.00	5.00	9.00	10.00	13.01	13.02	14.00	15.00	21.00	22.00
	23.00	24.00	25.03	26.01	27.01	28.01	28.02	31.01	37.01	37.02	38.01	38.02
	39.02	41.04	41.11	43.20	45.09	51.00	9406.00	9407.00	9408.00			

**2008 IRS SECTION 42(d)(5)(C) QUALIFIED CENSUS TRACTS
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METROPOLITAN AREA: Wilmington, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
New Hanover County	101.00	103.00	105.01	110.00	111.00	113.00	114.00					

METROPOLITAN AREA: Winston-Salem, NC MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Forsyth County	1.00	2.00	3.01	3.02	4.00	5.00	6.00	7.00	8.01	8.02	9.00	15.00
	16.02	17.00	19.01									

METROPOLITAN AREA: Worcester, MA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Worcester County	7105.00	7107.00	7312.01	7312.02	7313.00	7314.00	7315.00	7316.00	7317.00	7318.00	7319.00	7320.01
	7321.00	7324.00	7325.00	7330.00	7384.00	7421.00	7443.00	7542.00	7543.00	7572.00	7573.00	

METROPOLITAN AREA: Yakima, WA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yakima County	1.00	2.00	6.00	15.00	20.01	25.00	27.02					

METROPOLITAN AREA: Yauco, PR MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guánica Municipio	9609.00	9610.00	9612.00	9613.00								
Guayanilla Municipio	7404.00											
Yauco Municipio	7501.01											

METROPOLITAN AREA: York-Hanover, PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
York County	1.00	2.00	5.00	7.00	9.00	10.00	11.00	12.00	15.00	16.00		

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METROPOLITAN AREA: Youngstown-Warren-Boardman, OH-PA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Mahoning County, OH	8002.00	8004.00	8005.00	8006.00	8007.00	8009.00	8010.00	8016.00	8017.00	8019.00	8020.00	8021.00
	8022.00	8023.00	8024.00	8025.00	8031.00	8032.00	8034.00	8035.00	8037.00	8040.00	8041.00	8043.00
	8044.00	8103.00										
Trumbull County, OH	9201.00	9205.00	9206.00	9208.00	9212.00	9324.00						
Mercer County, PA	301.00	302.00	306.00	307.00	308.00							

METROPOLITAN AREA: Yuba City, CA MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Sutter County	501.02	502.02										
Yuba County	401.00	403.00	404.00									

METROPOLITAN AREA: Yuma, AZ MSA

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Yuma County	1.00	3.02	4.01	106.00	114.01	115.01	116.00					