

Form 4564	Department of the Treasury Internal Revenue Service Information Request	Request Number 01
To:		Subject:
		Tax and Revenue Anticipation Note Examination
Re:	Anticipation	Submitted to:
Rep:		Dates of Previous Requests: n/a

Description of Information Requested:

Please provide your responses to the following questions by the due date indicated below. Instructions for returning this request to us are provided in the accompanying letter. All responses should relate to the bond issue identified above (the "Bonds"). Please use additional sheets as necessary to complete each response. For all accompanying documentation, please clearly identify the question to which the documentation relates.

Section references in this Information Request are to sections of the Internal Revenue Code unless otherwise indicated.

If the Bonds are not subject to the rules applicable to accounting for proceeds financing working capital (see Regulations § 1.148-6(d)(3)):

- a. please check the box below, and
 - Check box if bonds are not subject to the rules applicable to financings for working capital under Regulations § 1.148-6(d)(3)
- b. provide an explanation (*attach additional sheets as necessary*), and
Explanation:
- c. sign the penalty of perjury statement at the end of this document, and
- d. return this request to us without completing the rest of this Information Request.

Information Due By October 14, 2011		At Next Appointment <input type="checkbox"/>	Mail In <input checked="" type="checkbox"/>
FROM	Name and Title of Requestor: Debbie Y. Cho, Tax Law Specialist Employee Number: 1001782048		Date: September 22, 2011
	Office Location: Internal Revenue Service 801 Civic Center Drive W. Mail Stop 7103 Santa Ana, CA 92701 Phone: (714) 347-9431 FAX: (714) 347-9563		Page 1

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1. Please verify the issue date of the Bonds. _____
2. Provide a description of the use of the proceeds of the Bonds. (*Use additional sheets as necessary.*)
3. Please answer the following questions, as indicated:
 - a. Prior to issuance of the Bonds, did you prepare (or have prepared on your behalf) an analysis of the expected dates of the allocation of proceeds of the Bonds to working capital expenditures?

Yes No
 - b. If you answered "Yes" to question 3a, did the analysis assume an allocation only to expected working capital expenditures as of any date when such expenditures were expected to exceed "available amounts" as of that date? See Regulations § 1.148-6(d)(3)(i).

Yes No

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- c. If you answered "Yes" to question 3a, please indicate the date by which the analysis showed the proceeds were expected to be fully (100%) spent and indicate the number of days between the issue date of the Bonds and that date.

Date: _____ Number of Days: _____

- d. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

4. If you answered "Yes" to question 3a, please answer the following questions, as indicated:

- a. In the analysis, did you exclude a reasonable working capital reserve from available amounts? See Regulations § 1.148-6(d)(3)(iii)(B).

Yes No

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b. If you answered "Yes" to question 4a, was the amount of the reasonable working capital reserve that you excluded from available amounts greater than 5% of the actual working capital expenditures of the issuer in the fiscal year before the year of determination of available amounts?

Yes No

c. If you answered "Yes" to question 4b, was the excess over 5% of the actual working capital expenditures of the issuer in the prior fiscal year attributable entirely to an amount not greater than 5% of capital expenditures in such prior fiscal year paid from current revenues?

Yes No

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d. If you excluded a reasonable working capital reserve from available amounts, please indicate the source used to determine the actual working capital expenditures of the issuer (and, if applicable, capital expenditures paid from current revenues) in the fiscal year before the year in which the determination of available amounts was made by checking the best description below.

- audited financial statements
- Comprehensive Annual Financial Report (CAFR) information other than audited financial statements
- unaudited financial statements not included in CAFR (or combination of audited and unaudited financial statements not included in CAFR)
- other (please describe, using additional sheets as necessary)

e. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

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5. If you answered "Yes" to question 3a, please answer the following questions, as indicated:

a. In the analysis, did you exclude from available amounts any amounts available to the issuer or a related party, other than proceeds of the Bonds and a reasonable working capital reserve, if any?

Yes No

b. If you answered "Yes" to question 5a, please describe each amount excluded, the basis for excluding such amounts from available amounts (for example, a requirement for legislative or judicial action or a legislative, judicial, or contractual requirement that the excluded amounts be reimbursed), and how you documented the basis for excluding such amounts from available amounts. Provide the amount excluded for each separate basis for exclusion, if more than one. (*Use additional sheets as necessary.*)

c. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

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6. Please answer the following questions, as indicated:

a. Do you have records that show the final allocation of proceeds of the Bonds to working capital expenditures?

Yes No

b. Prior to receipt of this Information Request, did you prepare (or have prepared on your behalf) an analysis of the actual allocation of proceeds of the Bonds to working capital expenditures?

Yes No

c. If you answered "Yes" to question 6b, did such analysis make allocation to working capital expenditures only as of any date when such expenditures exceeded available amounts as of that date? See Regulations § 1.148-6(d)(3)(i).

Yes No

d. If you answered "Yes" to question 6b, please indicate the date by which the analysis shows the proceeds of the Bonds were fully (100%) spent and indicate the number of days between the issue date of the Bonds and that date.

Date: _____ Number of Days: _____

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e. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

7. If you answered "Yes" to question 6b, please answer the following questions, as indicated:

a. In the analysis, did you exclude a reasonable working capital reserve from available amounts? See Regulations § 1.148-6(d)(3)(iii)(B).

Yes No

b. If you answered "Yes" to question 7a, was the amount of the reasonable working capital reserve that you excluded from available amounts greater than 5% of the actual working capital expenditures of the issuer in the fiscal year before the year of determination of available amounts?

Yes No

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c. If you answered "Yes" to question 7b, was the excess over 5% of the actual working capital expenditures of the issuer in the prior fiscal year attributable entirely to an amount not greater than 5% of capital expenditures in such prior fiscal year paid from current revenues?

Yes No

d. If you excluded a reasonable working capital reserve from available amounts, please indicate the source used to determine the actual working capital expenditures of the issuer (and, if applicable, capital expenditures paid from current revenues) in the fiscal year before the year in which the determination of available amounts was made by checking the best description below.

audited financial statements

Comprehensive Annual Financial Report (CAFR) information other than audited financial statements

unaudited financial statements not included in CAFR (or combination of audited and unaudited financial statements not included in CAFR)

other (*please describe, using additional sheets as necessary*)

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e. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

8. If you answered yes to question 6b, please answer the following questions, as indicated:

a. In the analysis, did you exclude from available amounts any amounts available to the issuer or a related party, other than proceeds of the Bonds and a reasonable working capital reserve, if any?

Yes No

b. If you answered "Yes" to question 8a, please describe each amount excluded, the basis for excluding such amounts from available amounts (for example, a requirement for legislative or judicial action or a legislative, judicial, or contractual requirement that the excluded amounts be reimbursed), and how you documented the basis for excluding such amounts from available amounts. Provide the amount excluded for each separate basis for exclusion, if more than one. *(Use additional sheets as necessary.)*

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- c. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.
9. If you answered "Yes" to question 7a or question 8a, please answer the following questions:
- a. Did the treatment of any source of amounts as available (or included) or unavailable (or excluded) for purposes of the computation of available amounts differ in the final analysis from the manner in which such amounts were treated prior to the issuance of the Bonds? For example, this would include any amounts identified as appropriately treated as available amounts for purposes of the final analysis of expenditure of the Bond proceeds if such amounts were excluded from available amounts in connection with determining the amount of the Bonds to be issued. This would include, for example, changes in the amount of any excluded working capital reserve.
- Yes No
- b. Do you have written procedures for monitoring changes in the actual availability of amounts that were excluded from available amounts prior to the issuance of the Bonds?
- Yes No

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c. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

10. Did you prepare arbitrage rebate computations for the Bonds?

Yes No

11. If you prepared arbitrage rebate computations for the Bonds, did the computations indicate that rebatable arbitrage was earned?

Yes No

12. If you answered "Yes" to question 11, did you timely complete and file Form 8038-T?

Yes No

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13. If you did not prepare arbitrage rebate computations for the Bonds, please answer the following questions, as indicated:

a. Were the proceeds of the Bonds fully (100%) spent within 6 months of the issue date, based on actual final allocations to expenditures?

Yes No

b. If you answered "No" to question 13a, did the cumulative cash flow deficit exceed 90% of the proceeds of the Bonds later than the day which is 6 months after the date of issuance of the Bonds? See section 148(f)(4)(B)(iii).

Yes No

c. If you answered "No" to question 13b, for purposes of calculating the cumulative cash flow deficit, was a reasonable working capital reserve excluded from the amount available for paying working capital expenditures?

Yes No

14. Did you track the timing of actual expenditures of proceeds of the Bonds to determine if yield restriction under Section 148 would apply to investment of such proceeds?

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Yes No

15. If you would like to provide an explanation for any parts of questions 10, 11, 12, 13, or 14, please use the following space, or attach additional sheets as necessary.

16. Please answer the following questions, as indicated:

- a. Did you invest proceeds of the Bonds in a guaranteed investment contract or similar investment?

Yes No

- b. If you answered "Yes" to question 16a, please provide the following information:

Scheduled maturity date, if any _____

Description of any withdrawal restriction _____
(In lieu of this description, you may provide a copy of the investment contract or agreement.)

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17. Please answer the following questions, as indicated:

- a. Did any investments acquired with proceeds of the Bonds remain in your investment portfolio later than the date such proceeds were allocated to actual expenditures?

Yes No

If yes, please explain. *(Use additional sheets as necessary.)*

- b. If you answered "Yes" to question 17a, please describe the source of payment for such expenditure prior to the maturity or earlier redemption of the investments acquired with proceeds of the Bonds. *(Use additional sheets as necessary.)*

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18. Please answer the following question, as indicated:

- a. Do you maintain sufficient records to substantiate compliance with federal tax requirements applicable to the Bonds?

Yes No
- b. If you answered "Yes" to question 18a, for what period are the records retained? Please state the answer relative to the date of final payment of the Bonds.
- c. If you would like to provide an explanation for any parts of this question, please use the following space, or attach additional sheets as necessary.

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19. Please answer the following questions:

a. Do you have written procedures to ensure that the Bonds remain in compliance with the following federal tax requirements after the Bonds are issued?

- i. Proper use of bond proceeds? Yes No
- ii. Timely expenditure of bond proceeds? Yes No
- iii. Proper use of bond-financed property? Yes No
- iv. Arbitrage yield restriction and rebate? Yes No

b. Please describe your written procedures for each of the items in question 19a (i-iv) for which you answered "Yes". *((Use additional sheets as necessary. In lieu of this description, you may provide a copy of your written procedures)).*

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20. Please answer the following questions, as indicated:

a. Are you aware of any problems that affect the tax-exempt status of the Bonds (whether such problems were discovered in preparing your responses to this Information Request or otherwise)?

Yes No

b. If you answered "Yes" to question 20a, please provide an explanation of the problems and the details of the discovery of such problems. *(Use additional sheets as necessary.)*

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When providing your response to this Information Request, please include the following signed penalty of perjury statement:

Under penalties of perjury, I declare that I have examined this completed Information Request, including accompanying information and statements, and to the best of my knowledge and belief, the completed response contains all the relevant facts relating to the answers to the Request, and such facts are true and correct and complete.

Signature: _____ Date: _____

Print Name _____

Title: _____

Phone number: _____

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