

Calculation of Project Benefits

Instruction: Enter the Base High Cost City from the drop down listing highlighted below

Statutory Limits for 2009 Section 231--Housing for the Elderly			High Cost City	High Cost Percentage	Per Unit Basic Benefit for 40 Years Extended 202 Use		
Bedrooms	Non-elevator	Elevator	CLEVELAND	250%	Bedrooms	Non-elevator	Elevator
0	\$ 42,981	\$ 48,832			0	\$ 107,453	\$ 122,080
1	\$ 48,048	\$ 55,980			1	\$ 120,120	\$ 139,950
2	\$ 57,376	\$ 68,070			2	\$ 143,440	\$ 170,175
3	\$ 69,048	\$ 88,060			3	\$ 172,620	\$ 220,150
4+	\$ 81,177	\$ 96,664			4+	\$ 202,943	\$ 241,660

Instruction: Enter Sponsors Agreed Upon Additional Years of 202 Use

Number of Years of Additional 202 Restricted Use (must be > or = 20 up to 40) OK

Project Benefits

Calculation of Basic Project Benefits

Instruction: Enter the Number of each Type of Unit to be in the Project Post Prepayment and Refinancing

Property Unit Information		
Project Composition		
Bedrooms	Number of Units	
	Non-elevator	Elevator
0	1	1
1	1	1
2	1	1
3	1	1
4+	1	1

NON - ELEVATOR UNITS				ELEVATOR UNITS			
Non-Elevator Basic Per Unit Benefit for the 202		Number of Non - Elevator Units	Extended Basic Benefit	Elevator Basic Per Unit Benefit for the 202		Number of Elevator Units	Extended Basic Benefit
Bedrooms	Restriction Period			Bedrooms	Restriction Period		
0	\$ 53,726	1	\$ 53,726	0	\$ 61,040	1	\$ 61,040
1	\$ 60,060	1	\$ 60,060	1	\$ 69,975	1	\$ 69,975
2	\$ 71,720	1	\$ 71,720	2	\$ 85,088	1	\$ 85,088
3	\$ 86,310	1	\$ 86,310	3	\$ 110,075	1	\$ 110,075
4+	\$ 101,471	1	\$ 101,471	4+	\$ 120,830	1	\$ 120,830
Totals		5	\$ 373,288	Totals		5	\$ 447,008

Total Project Basic Benefit \$ 820,295

Benefits Accruing from the Specifics of the Project Proposal

Instruction: Enter Total Amount of the Proposal's Improvements

Total Improvements \$ 600,000

Benefits attributable to improvements to accrue during the period of extended 202 Use \$ 300,000

Total Benefits to the Transaction \$ 1,120,295

Calculation of the Cost of the Transaction

Instruction: Enter Total Development Costs

TDC \$ 1,000,000

Instruction: Enter the amount of debt to be retired (from the project's AFS.)

Account	Long Term Liabilities	Amount	
2320	Mortgage Payable - First Mortgage	\$ 172,824	
2324	Other Loans and Notes Payable	\$ 121,846	
2390	Miscellaneous Long Term Liabilities	\$ 25,000	
		\$ -	
		\$ -	
		\$ -	
	Total Long Term Liabilities to be retired		\$ 319,670
Less: Debt to be retired equals			
	Adjusted Cost of the Transaction:	\$	680,330
	Benefit value less Cost	\$	439,965

**BENEFITS EXCEED COSTS
ELIGIBLE**

SCHEDULE OF RECEIPTS

		(Date)	(Date)	(Date)	(etc.)	% of Gross
A.	SOURCES					
1	Gross Syndication Proceeds					0%
2	Grants (List each separately)					0%
3	Loans / Mortgages (List each separately; new and existing)					0%
4	Other (List each separately; e.g., owner contribution)					0%
5	Other					0%
6	Other					0%
7	Other					0%
SUB TOTAL SOURCES OF FUNDS		\$ -	\$ -	\$ -	\$ -	0%

TOTAL SOURCES OF FUNDS \$ -

B.	NON-REHABILITATION RELATED USES					
1	Payments to Seller (Cash)					0%
2	Payments to Seller (Deferred)					0%
3	Payments to Seller (Assumption of existing debt)					0%
4	Payments to HUD (List all; e.g., mortgage delinquency, HUD advances, etc.)					0%

SYNDICATION EXPENSES						
5	Legal					0%
6	Accounting					0%
7	Organization					0%
8	Commissions (Sales)					0%
9	Other (List all; be specific)					0%
10	Other (List all; be specific)					0%
11	Developer Fees					0%
12	Working Capital Reserve					0%

Attachment 2

13	Resident Initiative Fund					0%
14	Operating Deficit Fund					0%

SUB TOTAL NON REHABILITATION AND SYNDICATION		\$ -	\$ -	\$ -	\$ -	\$ -	0%
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16	Partnership Fees (list each separately)					0%
17	Lump Sum Payments					0%
17a	Resrve for Replacement					0%
17b	Tax Escrow Deposit (deficiency only)					0%
17c	Insurance Escrow Deposit (deficiency only)					0%
	Other "Trust Account" Deposits					
17d	(list each separately; deficiencies only)					0%
18	Other Acquisition Costs (list each separately)					0%
	Bridge Loan Interest (if identity of interest, provide details of the relationship)					0%
19	Other significant Items					0%
20	(list each major expense category)					0%

SUB TOTAL NON REHABILITATION RELATED USES		\$ -	\$ -	\$ -	\$ -	\$ -	0%
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C REHABILITATION / REPAIRS RELATED

21	Total Land Improvements					0%
22	Total Structures					0%
23	General Requirements					0%
24	Builder's General Overhead					0%
25	Builder's Profit					0%
26	Architect's Fee - Design					0%
27	Architect's Fee - Supervision					0%
28	Bond Premium					0%
29	Other Fees (list each separately)					0%
30	Construction Interest					0%
31	Taxes					0%
32	Insurance					0%

Basic Benefit

Section231--Housing for the Elderly											
Bedrooms	Non-elevator	Elevator									
0	42,981	48,832									
1	48,048	55,980									
2	57,376	68,070									
3	69,048	88,060									
4+	81,177	96,664									
BASE CITY	BOSTON	HARTFORD	BANGOR	MANCHESTER	PROVIDENCE	BURLINGTON	BCFF ALO	ALBANY	NEW YORK	PHILADELPHIA	CHARLESTON
State	MA	CT	ME	NH	RI	VT	NY	NY	NY	PA	WV
HCP	270%	270%	244%	254%	270%	226%	270%	244%	270%	270%	230%
Non-elevator											
0	116,049	116,049	104,874	109,172	116,049	97,137	116,049	104,874	116,049	116,049	98,856
1	129,730	129,730	117,237	122,042	129,730	108,588	129,730	117,237	129,730	129,730	110,510
2	154,915	154,915	139,997	145,735	154,915	129,670	154,915	139,997	154,915	154,915	131,965
3	186,430	186,430	168,477	175,382	186,430	156,048	186,430	168,477	186,430	186,430	158,810
4+	219,178	219,178	198,072	206,190	219,178	183,460	219,178	198,072	219,178	219,178	186,707
Elevator											
0	131,846	131,846	119,150	124,033	131,846	110,360	131,846	119,150	131,846	131,846	112,314
1	151,146	151,146	136,591	142,189	151,146	126,515	151,146	136,591	151,146	151,146	128,754
2	183,789	183,789	166,091	172,898	183,789	153,838	183,789	166,091	183,789	183,789	156,561
3	237,762	237,762	214,866	223,672	237,762	199,016	237,762	214,866	237,762	237,762	202,538
4+	260,993	260,993	235,860	245,527	260,993	218,461	260,993	235,860	260,993	260,993	222,327
Statutorially Required Minumum Base Years of Extended Use	20	Based on a 40-year Life									
Non-Elevator											
0	58,024	58,024	52,437	54,586	58,024	48,569	58,024	52,437	58,024	58,024	49,428
1	64,865	64,865	58,619	61,021	64,865	54,294	64,865	58,619	64,865	64,865	55,255
2	77,458	77,458	69,999	72,868	77,458	64,835	77,458	69,999	77,458	77,458	65,982
3	93,215	93,215	84,239	87,691	93,215	78,024	93,215	84,239	93,215	93,215	79,405
4+	109,589	109,589	99,036	103,095	109,589	91,730	109,589	99,036	109,589	109,589	93,354
Elevator											
0	65,923	65,923	59,575	62,017	65,923	55,180	65,923	59,575	65,923	65,923	56,157
1	75,573	75,573	68,296	71,095	75,573	63,257	75,573	68,296	75,573	75,573	64,377
2	91,895	91,895	83,045	86,449	91,895	76,919	91,895	83,045	91,895	91,895	78,281

Basic Benefit

Section 231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	CAMDEN	NEWARK	PITTSBURGH	WILMINGTON	BAL TIMORE	WASHINGTON	RICHMOND	GREENSBORO	COLUMBIA	ATLANTA	LOUISVILLE
State	NJ	NJ	PA	DE	MD	DC	VA	NC	SC	GA	KY
HCP	269%	270%	247%	270%	248%	270%	228%	270%	243%	207%	222%
Non-elevator											
0	115,619	116,049	106,163	116,049	106,593	116,049	97,997	116,049	104,444	88,971	95,418
1	129,249	129,730	118,679	129,730	119,159	129,730	109,549	129,730	116,757	99,459	106,667
2	154,341	154,915	141,719	154,915	142,292	154,915	130,817	154,915	139,424	118,768	127,375
3	185,739	186,430	170,549	186,430	171,239	186,430	157,429	186,430	167,787	142,929	153,287
4+	218,366	219,178	200,507	219,178	201,319	219,178	185,084	219,178	197,260	168,036	180,213
Elevator											
0	131,358	131,846	120,615	131,846	121,103	131,846	111,337	131,846	118,662	101,082	108,407
1	150,586	151,146	138,271	151,146	138,830	151,146	127,634	151,146	136,031	115,879	124,276
2	183,108	183,789	168,133	183,789	168,814	183,789	155,200	183,789	165,410	140,905	151,115
3	236,881	237,762	217,508	237,762	218,389	237,762	200,777	237,762	213,986	182,284	195,493
4+	260,026	260,993	238,760	260,993	239,727	260,993	220,394	260,993	234,894	200,094	214,594
Statutorially Required Minimum Base Years of Extended Use											
Non-Elevator											
0	57,809	58,024	53,082	58,024	53,296	58,024	48,998	58,024	52,222	44,485	47,709
1	64,625	64,865	59,339	64,865	59,580	64,865	54,775	64,865	58,378	49,730	53,333
2	77,171	77,458	70,859	77,458	71,146	77,458	65,409	77,458	69,712	59,384	63,687
3	92,870	93,215	85,274	93,215	85,620	93,215	78,715	93,215	83,893	71,465	76,643
4+	109,183	109,589	100,254	109,589	100,659	109,589	92,542	109,589	98,630	84,018	90,106
Elevator											
0	65,679	65,923	60,308	65,923	60,552	65,923	55,668	65,923	59,331	50,541	54,204
1	75,293	75,573	69,135	75,573	69,415	75,573	63,817	75,573	68,016	57,939	62,138
2	91,554	91,895	84,066	91,895	84,407	91,895	77,600	91,895	82,705	70,452	75,558

Basic Benefit

Section231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	KNOXVILLE	MEMPHIS	NASHVILLE	SAN JUAN	US VIRGIN ISLANDS	JACKSONVILLE	BIRMINGHAM	JACKSON	MIAMI	TAMPA	CHICAGO
State	TN	TN	TN	PR	VI	FL	AL	MS	FL	FL	IL
HCP	210%	207%	218%	270%	405%	219%	210%	200%	270%	264%	270%
Non-elevator											
0	90,260	88,971	93,699	116,049	174,073	94,128	90,260	85,962	116,049	113,470	116,049
1	100,901	99,459	104,745	129,730	194,594	105,225	100,901	96,096	129,730	126,847	129,730
2	120,490	118,768	125,080	154,915	232,373	125,653	120,490	114,752	154,915	151,473	154,915
3	145,001	142,929	150,525	186,430	279,644	151,215	145,001	138,096	186,430	182,287	186,430
4+	170,472	168,036	176,966	219,178	328,767	177,778	170,472	162,354	219,178	214,307	219,178
Elevator											
0	102,547	101,082	106,454	131,846	197,770	106,942	102,547	97,664	131,846	128,916	131,846
1	117,558	115,879	122,036	151,146	226,719	122,596	117,558	111,960	151,146	147,787	151,146
2	142,947	140,905	148,393	183,789	275,684	149,073	142,947	136,140	183,789	179,705	183,789
3	184,926	182,284	191,971	237,762	356,643	192,851	184,926	176,120	237,762	232,478	237,762
4+	202,994	200,094	210,728	260,993	391,489	211,694	202,994	193,328	260,993	255,193	260,993
Statutorially Required Minimum Base Years of Extended Use											
Non-Elevator											
0	45,130	44,485	46,849	58,024	87,037	47,064	45,130	42,981	58,024	56,735	58,024
1	50,450	49,730	52,372	64,865	97,297	52,613	50,450	48,048	64,865	63,423	64,865
2	60,245	59,384	62,540	77,458	116,186	62,827	60,245	57,376	77,458	75,736	77,458
3	72,500	71,465	75,262	93,215	139,822	75,608	72,500	69,048	93,215	91,143	93,215
4+	85,236	84,018	88,483	109,589	164,383	88,889	85,236	81,177	109,589	107,154	109,589
Elevator											
0	51,274	50,541	53,227	65,923	98,885	53,471	51,274	48,832	65,923	64,458	65,923
1	58,779	57,939	61,018	75,573	113,360	61,298	58,779	55,980	75,573	73,894	75,573
2	71,474	70,452	74,196	91,895	137,842	74,537	71,474	68,070	91,895	89,852	91,895

Basic Benefit

Section231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	SPRINGFIELD	INDIANAPOLIS	COLVMBUS	CLEVELAND	CINCINNATI	DETROIT	GRAND RAPIDS	MINNEAPOLIS	MILWAUKEE	FORT WORTH	LITTLE ROCK
State	IL	IN	OH	OH	OH	MI	MI	MN	WI	TX	AR
HCP	270%	225%	225%	250%	225%	267%	188%	270%	270%	204%	193%
Non-elevator											
0	116,049	96,707	96,707	107,453	96,707	114,759	80,804	116,049	116,049	87,681	82,953
1	129,730	108,108	108,108	120,120	108,108	128,288	90,330	129,730	129,730	98,018	92,733
2	154,915	129,096	129,096	143,440	129,096	153,194	107,867	154,915	154,915	117,047	110,736
3	186,430	155,358	155,358	172,620	155,358	184,358	129,810	186,430	186,430	140,858	133,263
4+	219,178	182,648	182,648	202,943	182,648	216,743	152,613	219,178	219,178	165,601	156,672
Elevator											
0	131,846	109,872	109,872	122,080	109,872	130,381	91,804	131,846	131,846	99,617	94,246
1	151,146	125,955	125,955	139,950	125,955	149,467	105,242	151,146	151,146	114,199	108,041
2	183,789	153,158	153,158	170,175	153,158	181,747	127,972	183,789	183,789	138,863	131,375
3	237,762	198,135	198,135	220,150	198,135	235,120	165,553	237,762	237,762	179,642	169,956
4+	260,993	217,494	217,494	241,660	217,494	258,093	181,728	260,993	260,993	197,195	186,562
Statutorially Required Minumum Base Years of Extended Use											
Non-Elevator											
0	58,024	48,354	48,354	53,726	48,354	57,380	40,402	58,024	58,024	43,841	41,477
1	64,865	54,054	54,054	60,060	54,054	64,144	45,165	64,865	64,865	49,009	46,366
2	77,458	64,548	64,548	71,720	64,548	76,597	53,933	77,458	77,458	58,524	55,368
3	93,215	77,679	77,679	86,310	77,679	92,179	64,905	93,215	93,215	70,429	66,631
4+	109,589	91,324	91,324	101,471	91,324	108,371	76,306	109,589	109,589	82,801	78,336
Elevator											
0	65,923	54,936	54,936	61,040	54,936	65,191	45,902	65,923	65,923	49,809	47,123
1	75,573	62,978	62,978	69,975	62,978	74,733	52,621	75,573	75,573	57,100	54,021
2	91,895	76,579	76,579	85,088	76,579	90,873	63,986	91,895	91,895	69,431	65,688

Basic Benefit

Section231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	NEW ORLEANS	SHREVEPORT	ALBUQUERQUE	DALLAS	HOUSTON	LUBBOCK	SAN ANTONIO	KANSAS CITY	DES MOINES	TOPEKA	ST. LOUIS
State	LA	LA	NM	TX	TX	TX	TX	KS	IA	KS	MO
HCP	200%	202%	195%	202%	205%	186%	198%	251%	207%	228%	270%
Non-elevator											
0	85,962	86,822	83,813	86,822	88,111	79,945	85,102	107,882	88,971	97,997	116,049
1	96,096	97,057	93,694	97,057	98,498	89,369	95,135	120,600	99,459	109,549	129,730
2	114,752	115,900	111,883	115,900	117,621	106,719	113,604	144,014	118,768	130,817	154,915
3	138,096	139,477	134,644	139,477	141,548	128,429	136,715	173,310	142,929	157,429	186,430
4+	162,354	163,978	158,295	163,978	166,413	150,989	160,730	203,754	168,036	185,084	219,178
Elevator											
0	97,664	98,641	95,222	98,641	100,106	90,828	96,687	122,568	101,082	111,337	131,846
1	111,960	113,080	109,161	113,080	114,759	104,123	110,840	140,510	115,879	127,634	151,146
2	136,140	137,501	132,737	137,501	139,544	126,610	134,779	170,856	140,905	155,200	183,789
3	176,120	177,881	171,717	177,881	180,523	163,792	174,359	221,031	182,284	200,777	237,762
4+	193,328	195,261	188,495	195,261	198,161	179,795	191,395	242,627	200,094	220,394	260,993
Statutorially Required Minumum Base Years of Extended Use											
Non-Elevator											
0	42,981	43,411	41,906	43,411	44,056	39,972	42,551	53,941	44,485	48,998	58,024
1	48,048	48,528	46,847	48,528	49,249	44,685	47,568	60,300	49,730	54,775	64,865
2	57,376	57,950	55,942	57,950	58,810	53,360	56,802	72,007	59,384	65,409	77,458
3	69,048	69,738	67,322	69,738	70,774	64,215	68,358	86,655	71,465	78,715	93,215
4+	81,177	81,989	79,148	81,989	83,206	75,495	80,365	101,877	84,018	92,542	109,589
Elevator											
0	48,832	49,320	47,611	49,320	50,053	45,414	48,344	61,284	50,541	55,668	65,923
1	55,980	56,540	54,581	56,540	57,380	52,061	55,420	70,255	57,939	63,817	75,573
2	68,070	68,751	66,368	68,751	69,772	63,305	67,389	85,428	70,452	77,600	91,895

Basic Benefit

Section231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	OMAHA	OKLAHOMA CITY	TULSA	DENVER	HELENA	FARGO	SIOUX FALLS	SALT LAKE CITY	CASPER	LOS ANGELES	SANTA ANA
State	NE	OK	OK	CO	MT	ND	SD	UT	WY	CA	CA
HCP	234%	204%	187%	261%	192%	191%	187%	221%	180%	270%	270%
Non-elevator											
0	100,576	87,681	80,374	112,180	82,524	82,094	80,374	94,988	77,366	116,049	116,049
1	112,432	98,018	89,850	125,405	92,252	91,772	89,850	106,186	86,486	129,730	129,730
2	134,260	117,047	107,293	149,751	110,162	109,588	107,293	126,801	103,277	154,915	154,915
3	161,572	140,858	129,120	180,215	132,572	131,882	129,120	152,596	124,286	186,430	186,430
4+	189,954	165,601	151,801	211,872	155,860	155,048	151,801	179,401	146,119	219,178	219,178
Elevator											
0	114,267	99,617	91,316	127,452	93,757	93,269	91,316	107,919	87,898	131,846	131,846
1	130,993	114,199	104,683	146,108	107,482	106,922	104,683	123,716	100,764	151,146	151,146
2	159,284	138,863	127,291	177,663	130,694	130,014	127,291	150,435	122,526	183,789	183,789
3	206,060	179,642	164,672	229,837	169,075	168,195	164,672	194,613	158,508	237,762	237,762
4+	226,194	197,195	180,762	252,293	185,595	184,628	180,762	213,627	173,995	260,993	260,993
Statutorily Required Minumum Base Years of Extended Use											
Non-Elevator											
0	50,288	43,841	40,187	56,090	41,262	41,047	40,187	47,494	38,683	58,024	58,024
1	56,216	49,009	44,925	62,703	46,126	45,886	44,925	53,093	43,243	64,865	64,865
2	67,130	58,524	53,647	74,876	55,081	54,794	53,647	63,400	51,638	77,458	77,458
3	80,786	70,429	64,560	90,108	66,286	65,941	64,560	76,298	62,143	93,215	93,215
4+	94,977	82,801	75,900	105,936	77,930	77,524	75,900	89,701	73,059	109,589	109,589
Elevator											
0	57,133	49,809	45,658	63,726	46,879	46,635	45,658	53,959	43,949	65,923	65,923
1	65,497	57,100	52,341	73,054	53,741	53,461	52,341	61,858	50,382	75,573	75,573
2	79,642	69,431	63,645	88,831	65,347	65,007	63,645	75,217	61,263	91,895	91,895

Basic Benefit

Section 231--Housing for											
Bedrooms											
0											
1											
2											
3											
4+											
BASE CITY	SAN DIEGO	SAN FRANCISCO	PHOENIX	SACRAMENTO	HONOLULU	LAS VEGAS	SEATTLE	ANCHORAGE	BOISE	PORTLAND	SPOKANE
State	CA	CA	AZ	CA	HI	NV	WA	AK	ID	OR	WA
HCP	270%	270%	212%	270%	405%	247%	270%	405%	197%	255%	229%
Non-elevator											
0	116,049	116,049	91,120	116,049	174,073	106,163	116,049	174,073	84,673	109,602	98,426
1	129,730	129,730	101,862	129,730	194,594	118,679	129,730	194,594	94,655	122,522	110,030
2	154,915	154,915	121,637	154,915	232,373	141,719	154,915	232,373	113,031	146,309	131,391
3	186,430	186,430	146,382	186,430	279,644	170,549	186,430	279,644	136,025	176,072	158,120
4+	219,178	219,178	172,095	219,178	328,767	200,507	219,178	328,767	159,919	207,001	185,895
Elevator											
0	131,846	131,846	103,524	131,846	197,770	120,615	131,846	197,770	96,199	124,522	111,825
1	151,146	151,146	118,678	151,146	226,719	138,271	151,146	226,719	110,281	142,749	128,194
2	183,789	183,789	144,308	183,789	275,684	168,133	183,789	275,684	134,098	173,579	155,880
3	237,762	237,762	186,687	237,762	356,643	217,508	237,762	356,643	173,478	224,553	201,657
4+	260,993	260,993	204,928	260,993	391,489	238,760	260,993	391,489	190,428	246,493	221,361
Statutorially Required Minimum Base Years of Extended Use											
Non-Elevator											
0	58,024	58,024	45,560	58,024	87,037	53,082	58,024	87,037	42,336	54,801	49,213
1	64,865	64,865	50,931	64,865	97,297	59,339	64,865	97,297	47,327	61,261	55,015
2	77,458	77,458	60,819	77,458	116,186	70,859	77,458	116,186	56,515	73,154	65,696
3	93,215	93,215	73,191	93,215	139,822	85,274	93,215	139,822	68,012	88,036	79,060
4+	109,589	109,589	86,048	109,589	164,383	100,254	109,589	164,383	79,959	103,501	92,948
Elevator											
0	65,923	65,923	51,762	65,923	98,885	60,308	65,923	98,885	48,100	62,261	55,913
1	75,573	75,573	59,339	75,573	113,360	69,135	75,573	113,360	55,140	71,375	64,097
2	91,895	91,895	72,154	91,895	137,842	84,066	91,895	137,842	67,049	86,789	77,940

Basic Benefit

Section231--Housing for				
Bedrooms				
0				
1				
2				
3				
4+				
BASE CITY	Mean	Median	Max	Min
State			AK, HI, VI	WY
HCP	242.4%	246.0%	405.0%	180.0%
Non-elevator				
0	104,176	105,733	174,073	77,366
1	116,457	118,198	194,594	86,486
2	139,066	141,145	232,373	103,277
3	167,356	169,858	279,644	124,286
4+	196,754	199,695	328,767	146,119
Elevator				
0	118,357	120,127	197,770	87,898
1	135,682	137,711	226,719	100,764
2	164,986	167,452	275,684	122,526
3	213,437	216,628	356,643	158,508
4+	234,291	237,793	391,489	173,995
Statutorially Required Mininum Base Years of Extended Use				
Non-Elevator				
0	52,088	52,867	87,037	38,683
1	58,229	59,099	97,297	43,243
2	69,533	70,572	116,186	51,638
3	83,678	84,929	139,822	62,143
4+	98,377	99,848	164,383	73,059
Elevator				
0	59,179	60,063	98,885	43,949
1	67,841	68,855	113,360	50,382
2	82,493	83,726	137,842	61,263

Basic Benefit

BASE CITY	BOSTON	HARTFORD	BANGOR	MANCHESTER	PROVIDENCE	BURLINGTON	BCFF ALO	ALBANY	NEW YORK	PHILADELPHIA	CHARLESTON
State	MA	CT	ME	NH	RI	VT	NY	NY	NY	PA	WV
HCP	270%	270%	244%	254%	270%	226%	270%	244%	270%	270%	230%
3	118,881	118,881	107,433	111,836	118,881	99,508	118,881	107,433	118,881	118,881	101,269
4+	130,496	130,496	117,930	122,763	130,496	109,230	130,496	117,930	130,496	130,496	111,164

Basic Benefit

BASE CITY	CAMDEN	NEWARK	PITTSBURGH	WILMINGTON	BAL TIMORE	WASHINGTON	RICHMOND	GREENSBORO	COLUMBIA	ATLANTA	LOUISVILLE
State	NJ	NJ	PA	DE	MD	DC	VA	NC	SC	GA	KY
HCP	269%	270%	247%	270%	248%	270%	228%	270%	243%	207%	222%
3	118,441	118,881	108,754	118,881	109,194	118,881	100,388	118,881	106,993	91,142	97,747
4+	130,013	130,496	119,380	130,496	119,863	130,496	110,197	130,496	117,447	100,047	107,297

Basic Benefit

BASE CITY	KNOXVILLE	MEMPHIS	NASHVILLE	SAN JUAN	US VIRGIN ISLANDS	JACKSONVILLE	BIRMINGHAM	JACKSON	MIAMI	TAMPA	CHICAGO
State	TN	TN	TN	PR	VI	FL	AL	MS	FL	FL	IL
HCP	210%	207%	218%	270%	405%	219%	210%	200%	270%	264%	270%
3	92,463	91,142	95,985	118,881	178,322	96,426	92,463	88,060	118,881	116,239	118,881
4+	101,497	100,047	105,364	130,496	195,745	105,847	101,497	96,664	130,496	127,596	130,496

Basic Benefit

BASE CITY	SPRINGFIELD	INDIANAPOLIS	COLVMBUS	CLEVELAND	CINCINNATI	DETROIT	GRAND RAPIDS	MINNEAPOLIS	MILWAUKEE	FORT WORTH	LITTLE ROCK
State	IL	IN	OH	OH	OH	MI	MI	MN	WI	TX	AR
HCP	270%	225%	225%	250%	225%	267%	188%	270%	270%	204%	193%
3	118,881	99,068	99,068	110,075	99,068	117,560	82,776	118,881	118,881	89,821	84,978
4+	130,496	108,747	108,747	120,830	108,747	129,046	90,864	130,496	130,496	98,597	93,281

Basic Benefit

BASE CITY	NEW ORLEANS	SHREVEPORT	ALBUQUERQUE	DALLAS	HOUSTON	LUBBOCK	SAN ANTONIO	KANSAS CITY	DES MOINES	TOPEKA	ST. LOUIS
State	LA	LA	NM	TX	TX	TX	TX	KS	IA	KS	MO
HCP	200%	202%	195%	202%	205%	186%	198%	251%	207%	228%	270%
3	88,060	88,941	85,859	88,941	90,262	81,896	87,179	110,515	91,142	100,388	118,881
4+	96,664	97,631	94,247	97,631	99,081	89,898	95,697	121,313	100,047	110,197	130,496

Basic Benefit

BASE CITY	OMAHA	OKLAHOMA CITY	TULSA	DENVER	HELENA	FARGO	SIOUX FALLS	SALT LAKE CITY	CASPER	LOS ANGELES	SANTA ANA
State	NE	OK	OK	CO	MT	ND	SD	UT	WY	CA	CA
HCP	234%	204%	187%	261%	192%	191%	187%	221%	180%	270%	270%
3	103,030	89,821	82,336	114,918	84,538	84,097	82,336	97,306	79,254	118,881	118,881
4+	113,097	98,597	90,381	126,147	92,797	92,314	90,381	106,814	86,998	130,496	130,496

Basic Benefit

BASE CITY	SAN DIEGO	SAN FRANCISCO	PHOENIX	SACRAMENTO	HONOLULU	LAS VEGAS	SEATTLE	ANCHORAGE	BOISE	PORTLAND	SPOKANE
State	CA	CA	AZ	CA	HI	NV	WA	AK	ID	OR	WA
HCP	270%	270%	212%	270%	405%	247%	270%	405%	197%	255%	229%
3	118,881	118,881	93,344	118,881	178,322	108,754	118,881	178,322	86,739	112,277	100,829
4+	130,496	130,496	102,464	130,496	195,745	119,380	130,496	195,745	95,214	123,247	110,680

Basic Benefit

BASE CITY	Mean	Median	Max	Min
State			AK, HI, VI	WY
HCP	242.4%	246.0%	405.0%	180.0%
3	106,718	108,314	178,322	79,254
4+	117,145	118,897	195,745	86,998

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Section 231--Housing for the Elderly		
Bedrooms	Non-elevator	Elevator
0	42,981	48,832
1	48,048	55,980
2	57,376	68,070
3	69,048	88,060
4+	81,177	96,664

HCP-2009

HCP Note	BASE CITY	State	HCP	Office Type	Office Note
	ALBANY	NY	244%	PC	
	ALBUQUERQUE	NM	195%	PC	
	ANCHORAGE	AK	405%	PC	(SP LMT)
#	ATLANTA	GA	207%	Hub	
	BALTIMORE	MD	248%	Hub	
	BANGOR	ME	244%	PC	(PORTLAND)
	BIRMINGHAM	AL	210%	PC	
#	BOISE	ID	197%	PC	
**	BOSTON	MA	270%	Hub	
**	BUFFALO	NY	270%	Hub	
	BURLINGTON	VT	226%	PC	
	CAMDEN	NJ	269%	PC	(TRENTON)
	CASPER	WY	180%	PC	
	CHARLESTON	WV	230%	PC	
**	CHICAGO	IL	270%	Hub	
#	CINCINNATI	OH	225%	PC	
	CLEVELAND	OH	250%	PC	
	COLUMBIA	SC	243%	PC	
	COLUMBUS	OH	225%	Hub	
	DALLAS	TX	202%	PC	
	DENVER	CO	261%	Hub	
	DES MOINES	IA	207%	PC	
	DETROIT	MI	267%	Hub	
	FARGO	ND	191%	PC	
	FORT WORTH	TX	204%	Hub	
	GRAND RAPIDS	MI	188%	PC	
**	GREENSBORO	NC	270%	Hub	
**	HARTFORD	CT	270%	PC	
	HELENA	MT	192%	PC	
	HONOLULU	HI	405%	PC	(SP LMT)
	HOUSTON	TX	205%	PC	
	INDIANAPOLIS	IN	225%	PC	

HCP-2009

HCP Note	BASE CITY	State	HCP	Office Type	Office Note
	JACKSON	MS	200%	PC	
	JACKSONVILLE	FL	219%	Hub	
	KANSAS CITY	KS	251%	Hub	
	KNOXVILLE	TN	210%	PC	
	LAS VEGAS	NV	247%	PC	
	LITTLE ROCK	AR	193%	PC	
**	LOS ANGELES	CA	270%	Hub	
	LOUISVILLE	KY	222%	PC	
	LUBBOCK	TX	186%	PC	
	MANCHESTER	NH	254%	PC	
	MEMPHIS	TN	207%	PC	
**	MIAMI	FL	270%	PC	
**	MILWAUKEE	WI	270%	PC	
**	MINNEAPOLIS	MN	270%	Hub	
	NASHVILLE	TN	218%	PC	
	NEW ORLEANS	LA	200%	PC	
**	NEW YORK	NY	270%	Hub	
**	NEWARK	NJ	270%	PC	
	OKLAHOMA CITY	OK	204%	PC	
	OMAHA	NE	234%	PC	
**	PHILADELPHIA	PA	270%	Hub	
	PHOENIX	AZ	212%	PC	
	PITTSBURGH	PA	247%	PC	
	PORTLAND	OR	255%	PC	
**	PROVIDENCE	RI	270%	PC	
	RICHMOND	VA	228%	PC	
**	SACRAMENTO	CA	270%	PC	
	SALT LAKE CITY	UT	221%	PC	
	SAN ANTONIO	TX	198%	PC	
**	SAN DIEGO	CA	270%	PC	
**	SAN FRANCISCO	CA	270%	PC	
**	SAN JUAN	PR	270%	PC	(K WST)

HCP-2009

HCP Note	BASE CITY	State	HCP	Office Type	Office Note
**	SANTA ANA	CA	270%	PC	(L.A.)
**	SEATTLE	WA	270%	Hub	
	SHREVEPORT	LA	202%	PC	
	SIoux FALLS	SD	187%	PC	
	SPOKANE	WA	229%	PC	
**	SPRINGFIELD	IL	270%	PC	
**	ST. LOUIS	MO	270%	PC	
	TAMPA	FL	264%	PC	
	TOPEKA	KS	228%	PC	
	TULSA	OK	187%	PC	
	US VIRGIN ISLANDS	VI	405%	PC	(SPEC LMT)
**	WASHINGTON	DC	270%	PC	
**	WILMINGTON	DE	270%	PC	
			242.4%	Average	
			231.5%	Median	
		AK, HI, VI	405.0%	Maximum	
		WY	180.0%	Minium	
** Office has reached the maximum Base City High Cost Percentage (Geographic)					
# 2009 HCP lower than 2008 HCP					