

[Issuer Name]  
[Bond Issue Name]

### Final Written Allocation

The undersigned is the [\*\*Bond Compliance Officer\*\*] of the [Issuer Name] (the “Issuer”) and in that capacity is authorized to execute federal income tax returns required to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the “Bonds”) is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

*Purpose.* This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of [\*\*§§ 141 and 148\*\*] [\*\*§§ 141, 148, 54A and 54AA\*\*] of the Internal Revenue Code (the “Code”). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date the “project” was “placed in service” (both as defined below), and no later than 60 days following the 5th anniversary of the issue date of the Bonds.

*Background.* The Bonds were issued on [Issue Date] (the “Issue Date”), by the [Issuer Name] (the “Issuer”). The Bonds were issued in order to provide funds needed to construct, equip and furnish \_\_\_\_\_ (the “Project”). The Bonds were issued pursuant to [an Ordinance] [a Resolution] of the Issuer. Proceeds of the Bonds were deposited to the following accounts:

[Project Account]  
[Costs of Issuance Account]  
[Debt Service Reserve Account]

*Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs.* A portion of the costs of the Project was paid from sale proceeds of the Bonds and the remaining portion of the costs of the Project was paid from earnings from the investment of bond sale proceeds [and from other money of the Issuer] as shown on **Exhibit A** to this Final Written Allocation.

*Identification of Financed Assets.* The portions of the Project financed from Bond proceeds (i.e., the “Financed Facility” referenced in the Federal Tax Certificate) are listed on page 1 of **Exhibit B** to this Final Written Allocation. **[[Add additional language if only a specified percentage of the space in the Project is to be treated as financed by Bond proceeds. For example “2,650 square feet (15%) of the financed student union building project financed a book store that is expected to be leased to Barnes & Noble Bookstore. The Issuer used funds other than bond proceeds to finance 15% of the cost of the student union building.]]**

*Identification and Timing of Expenditures for Arbitrage Purposes.* For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the Bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it had previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriters discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

*Placed In Service.* The Project was “placed in service” on the date set out on **Exhibit B** to this Final Written Allocation. For this purpose, the assets are considered to be “placed in service” as of the date on which, based on all the facts and circumstances: (1) the constructing and equipping of the asset has reached a degree of completion which would permit its operation at substantially its design level; and (2) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

**[ISSUER NAME]**

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Name of Legal Counsel/Law Firm Reviewing Final Written Allocation:

\_\_\_\_\_  
Date of Review: \_\_\_\_\_

**EXHIBIT A TO FINAL WRITTEN ALLOCATION**

[ISSUER NAME]  
 [NAME OF BONDS]  
 (PROJECT NAME) Series\_New

**Allocation of Sources and Uses**

<b>SOURCES</b>	<b>BONDS &amp; EARNINGS ESTIMATED @ CLOSING</b>	<b>BONDS &amp; EARNINGS ACTUAL</b>
Par	-	-
Plus OIP (less OID)	-	-
Sale Proceeds	-	-
Accrued Interest		-
Investment Earnings		-
<b>Total Sources</b>	-	-
<b>USES</b>		
Accrued interest	-	-
Bond issuance Costs		
Underwriting Fee	-	-
Other Costs	-	-
Total Issuance Costs	-	-
Credit Enhancement Fees	-	-
Reserve Fund	-	-
Current Refunding	-	-
Advance Refunding	-	-
Subtotal	-	-
Project Portion	-	-
<b>Total Uses</b>	-	-

**EXHIBIT B, PAGE 1 TO FINAL WRITTEN ALLOCATION**

[ISSUER NAME]  
 [NAME OF BONDS]  
 (PROJECT NAME) Series\_New

**Description of Property Comprising the Financed Facility**

Asset Description	Original Economic Life	Placed in Service Date	Time from Issue Date	Remaining Economic Life	Asset Type	Cost	Cost Paid from Bond Proceeds	Cost Paid from Other Sources	Economic Life x Financed Cost
[Asset #1]								-	-
[Insert description - e.g. Demolition of . . . Renovation of . . . Construction of . . .]			0.00	0.00	[e.g. Building]		-	-	-
			0.00	0.00			-	-	-
[Asset #2]			0.00	0.00			-	-	-
			0.00	0.00			-	-	-
Less land costs						-	-	-	-
Net costs, excluding land						-	-	-	-
Average, Reasonably Expected Economic Life:									
120% of Original Economic Life	120%		#DIV/0!	#DIV/0!					
			years	years					

<b>Determination of Average, Reasonably Expected Economic Life of Financed Facilities</b>
---

Description	Use of SERIES 2011 _ Proceeds	120% of Average Life (yrs)	Proceeds x Life	
SERIES 2011 __ Project	0	#DIV/0!	#DIV/0!	
Total Net Uses:	0		#DIV/0!	
<b>120% of Expected Economic Life of Facilities Financed:</b>			<b>#DIV/0!</b>	<b>years</b>

**EXHIBIT B, PAGE 1 TO FINAL WRITTEN ALLOCATION**

[ISSUER NAME]  
 [NAME OF BONDS]  
 (PROJECT NAME) Series\_New

**Description of Property Comprising the Financed Facility**

Item Number	Date Paid	Amount Paid	Category	Payee	Description	Reference/Notes
1	1/0/1900	\$ -	Cost of Issue	Goldman Sachs	Underwriter's Discount	Closing Memo
2	1/0/1900		Cost of Issue	Gilmore & Bell	Bond Counsel	Closing Memo
3	1/0/1900		Cost of Issue	Bond Print LLC	Bond and Official Statement Printing	Closing Memo
4	1/0/1900		Cost of Issue	Acme Accounting	Accounting Services Official S/M	Closing Memo
5	1/0/1900		Cost of Issue	Silk, Stocking & Law	Issuer's Counsel	Closing Memo
6	1/0/1900		Cost of Issue	Big Plans, Inc.	Feasibility Study	Closing Memo
7			Housing Project Construction	XYZ Design	Building design	e.g. "Issuer Fund 820" or "Project Fund Req. 1"
8			Housing Project Renovation	XYZ Design	Building design	e.g. "Issuer Fund 820" or "Project Fund Req. 1"
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						