

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Alabama

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9502.00	9504.00										
Bibb County	9516.00											
Bullock County	9521.00	9522.00										
Butler County	9527.00	9529.00	9530.00	9531.00	9533.00	9534.00						
Chambers County	9537.00	9541.00										
Choctaw County	9567.00	9570.00										
Clarke County	9578.00	9580.00										
Coffee County	109.00											
Conecuh County	9602.00	9604.00	9606.00									
Covington County	9621.00	9627.00										
Crenshaw County	9636.00											
Dallas County	9964.00	9965.00	9966.00	9968.00	9969.00	9970.00	9971.00	9972.00	9973.00	9974.00		
Escambia County	9702.00	9706.00										
Fayette County	9723.00											
Greene County	9743.00	9744.00	9745.00	9746.00								
Hale County	9744.00	9746.00	9747.00	9748.00	9749.00							
Lowndes County	9810.00	9811.00	9812.00									
Macon County	9814.00	9815.00	9816.00	9817.00	9818.00	9820.00	9821.00	9822.00	9823.00			
Marengo County	9828.00	9829.00	9830.00	9831.00								
Marshall County	311.00											
Monroe County	9856.00	9857.00	9858.00									
Perry County	9868.00	9869.00	9870.00	9871.00	9872.00							
Pickens County	9879.00	9881.00										
Pike County	9887.00	9889.00										
Sumter County	9911.00	9912.00	9913.00	9914.00	9915.00							
Talladega County	106.00	107.00	118.00									
Wilcox County	9947.00	9948.00	9949.00	9950.00	9951.00							

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Alaska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aleutians East Borough	9900.99											
Bethel Census Area	9513.98	9514.98										
Dillingham Census Area	9716.98											
Fairbanks North Star Borough	1.00											
Kenai Peninsula Borough	9543.00											
Kodiak Island Borough	9623.99											
Matanuska-Susitna Borough	9743.00	9744.00										
Nome Census Area	9510.00											
Valdez-Cordova Census Area	9861.00											
Wade Hampton Census Area	9712.00											
Yukon-Koyukuk Census Area	9604.00	9605.00	9606.00	9607.98								

NONMETROPOLITAN PART OF STATE: Arizona

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Apache County	9760.00	9771.00	9772.00	9773.00	9774.00	9775.00	9777.00	9778.00				
Cochise County	9.00											
Gila County	9850.00	9860.00										
Graham County	9950.00											
La Paz County	201.00											
Navajo County	9650.00	9651.00	9652.00	9653.00	9660.00	9671.00	9672.00	9674.00	9675.00	9676.00		

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
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NONMETROPOLITAN PART OF STATE: Arkansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Arkansas County	9804.00	9807.00										
Ashley County	9601.98	9604.00										
Bradley County	9503.00	9505.00										
Chicot County	9802.00	9803.00	9804.00									
Columbia County	9505.00											
Cross County	9501.00	9505.00										
Desha County	9501.98	9503.00	9504.00									
Drew County	9902.00	9904.00										
Franklin County	9501.00											
Garland County	106.00	107.00	108.00	115.00								
Greene County	9805.00	9807.00										
Hempstead County	9802.00											
Jackson County	9802.00											
Lafayette County	9701.00	9702.00	9703.00									
Lee County	9701.00	9702.00	9703.00	9704.00								
Lincoln County	9602.00											
Madison County	9604.00											
Mississippi County	101.00	103.00	109.00	110.00								
Monroe County	9501.00	9502.00	9503.00									
Newton County	9802.00											
Phillips County	9801.00	9802.00	9803.00	9804.00	9805.00	9806.00						
Poinsett County	9901.00	9903.00	9907.00									
St. Francis County	9601.00	9604.00	9606.00									
Searcy County	9701.00	9702.00	9703.00									
Sharp County	9701.00											
Union County	9501.00	9509.00	9510.00									
Van Buren County	9601.00											
White County	9706.00											
Woodruff County	9901.00	9902.00										

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: California

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Humboldt County	1.00	5.00	10.00	101.00	113.00							
Imperial County	101.00	104.00	114.00	115.00	116.00	119.00	120.00	121.00	122.00	124.00	125.00	
Kings County	9.00	11.00	13.00	16.00	17.00							
Mendocino County	101.00	118.00										
Nevada County	10.00	11.00										
Siskiyou County	2.00											
Trinity County	3.98											

NONMETROPOLITAN PART OF STATE: Colorado

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Alamosa County	9816.00	9817.00										
Baca County	9849.00											
Conejos County	9746.00	9747.00	9748.00	9749.00								
Costilla County	9826.00	9827.00										
Delta County	9648.00											
Elbert County	9911.00											
Fremont County	9784.00											
Huerfano County	9808.00											
La Plata County	9711.00											
Las Animas County	9832.00	9833.00	9834.00									
Lincoln County	9916.00											
Montezuma County	9695.00											
Otero County	9877.00	9880.00	9881.00									
Prowers County	9857.00	9859.00										
Rio Grande County	9767.00	9768.00										
Saguache County	9776.00	9777.00										

NONMETROPOLITAN PART OF STATE: Connecticut

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Litchfield County	3103.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Florida

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradford County	1.00											
Columbia County	9902.00	9903.00										
DeSoto County	9803.00											
Dixie County	9801.00	9802.00	9803.98									
Franklin County	9701.00	9702.00	9703.00									
Hamilton County	9801.00	9803.00										
Hardee County	9704.00											
Hendry County	9602.00											
Highlands County	9609.00	9617.00										
Holmes County	9603.00	9604.00										
Indian River County	503.01	503.02										
Jackson County	9802.00	9803.00	9806.00	9808.00								
Jefferson County	9801.98											
Lafayette County	9602.98											
Levy County	9702.00	9706.00										
Madison County	9902.00	9903.00										
Monroe County	9701.00											
Okeechobee County	9902.00	9903.00										
Putnam County	9507.00	9508.00										
Sumter County	9907.00											
Suwannee County	9701.00											
Taylor County	9503.00											
Walton County	9502.00											

NONMETROPOLITAN PART OF STATE: Georgia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Appling County	9502.00											
Atkinson County	9603.00											
Bacon County	9702.00											
Ben Hill County	9604.00											
Brooks County	9901.00	9902.00	9904.00	9905.00	9906.00							
Bulloch County	9904.00	9905.00	9908.00									
Burke County	9502.00	9503.00	9504.00	9506.00	9507.00	9508.00						
Calhoun County	9501.00	9503.00	9504.00									
Candler County	9502.00	9503.00										
Clay County	9601.00	9602.00										
Clinch County	9702.00											

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(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Georgia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Coffee County	9908.00											
Colquitt County	9703.00											
Cook County	9802.00											
Crisp County	9802.00	9803.00										
Decatur County	9703.00	9704.00	9708.00									
Dodge County	9606.00											
Dooly County	9701.00	9702.00	9703.00									
Early County	9901.98	9902.00	9904.00									
Emanuel County	9801.00	9802.00	9804.00	9807.00								
Evans County	9703.00											
Floyd County	6.00	11.00	16.00	19.00								
Glynn County	8.00	9.00										
Grady County	9503.00											
Greene County	9503.00											
Hancock County	9801.00	9802.00										
Irwin County	9502.00											
Jefferson County	9601.00	9603.00	9604.00									
Jenkins County	9601.00	9602.00										
Johnson County	9802.00											
Lanier County	9502.00											
Laurens County	9503.00	9509.00										
Liberty County	106.00											
Lowndes County	108.00	109.00	110.00	113.00								
McIntosh County	9902.00											
Macon County	9801.00	9804.00										
Marion County	9802.00											
Meriwether County	9704.00											
Mitchell County	9802.00	9803.00	9805.00	9806.00								
Montgomery County	9502.00											
Quitman County	9801.00	9802.00										
Randolph County	9901.00	9902.00										
Screven County	9701.00	9705.00										
Seminole County	9801.00	9803.00										
Stewart County	9501.00	9502.00	9503.00									
Sumter County	9503.00											
Talbot County	9602.00	9603.00										
Taliaferro County	9901.00	9902.00										
Taylor County	9501.00	9502.00	9503.00									

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Georgia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Telfair County	9502.00	9503.00	9504.00									
Terrell County	9803.00	9805.00										
Thomas County	9601.00	9607.00	9608.00	9611.00								
Tift County	9906.00	9907.00										
Toombs County	9701.00	9702.00										
Treutlen County	9602.98											
Troup County	9606.00	9608.00										
Turner County	9701.00	9702.00										
Union County	9903.00											
Ware County	9501.00	9504.00	9507.00	9508.00								
Warren County	9701.00	9702.00	9703.00	9704.00								
Wayne County	9703.00	9704.00										
Wheeler County	9801.00	9802.00										
Wilcox County	9903.00	9904.00										
Worth County	9504.00	9505.00										

NONMETROPOLITAN PART OF STATE: Hawaii

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hawaii County	204.00	211.00										
Kalawao County	319.00											
Kauai County	410.00											
Maui County	301.00	313.00	317.00	318.00								

NONMETROPOLITAN PART OF STATE: Idaho

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bingham County	9508.00											
Bonneville County	9701.00	9712.00										
Cassia County	9504.00											
Idaho County	9604.00											
Kootenai County	9.00											
Latah County	51.00	54.00										
Lemhi County	9801.00											
Madison County	9503.00											
Owyhee County	9501.00											
Twin Falls County	9811.00											

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NONMETROPOLITAN PART OF STATE: Illinois

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	4.00	7.00	8.00									
Alexander County	9577.00	9578.00	9579.00									
Christian County	9589.00											
Coles County	4.00	7.00	8.00									
Franklin County	404.00	407.00	409.00	410.00								
Hamilton County	9731.00											
Hardin County	9709.00											
Jackson County	107.00	108.00	109.00	111.00	112.00	113.00	114.00	115.00				
Jefferson County	509.00	510.00	511.00									
Knox County	8.00	11.00										
La Salle County	9633.00											
McDonough County	104.00	105.00	106.00	108.00								
Marion County	9525.00	9527.00										
Morgan County	9520.00											
Perry County	304.00											
Pike County	9528.00											
Pope County	9712.00											
Pulaski County	9710.00	9711.00										
Richland County	9780.00											
Saline County	9555.00	9559.00										
Stephenson County	7.00											
Vermilion County	1.00	2.00	4.00	6.00								
White County	9580.00											
Whiteside County	17.00											
Williamson County	201.00											

NONMETROPOLITAN PART OF STATE: Indiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grant County	2.00	9.00										
Henry County	9761.00	9763.00	9765.00									
Knox County	9553.00	9554.00										
La Porte County	402.00											
Wayne County	1.00	2.00	3.00	10.00								

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NONMETROPOLITAN PART OF STATE: Iowa

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Buchanan County	9502.00											
Lee County	9908.00											
Story County	5.00	7.00	10.00	11.00	13.01							
Wapello County	9602.00	9605.00										
Webster County	7.00	8.00										

NONMETROPOLITAN PART OF STATE: Kansas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bourbon County	9559.00											
Cherokee County	9585.00											
Crawford County	9571.00	9575.00										
Ellis County	9729.00											
Geary County	1.00	2.00										
Lyon County	1.00											
Montgomery County	9510.00	9512.00										
Reno County	6.00											
Riley County	4.00	5.00	8.00									
Saline County	2.00											
Seward County	9660.00											

NONMETROPOLITAN PART OF STATE: Kentucky

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9705.00											
Bell County	9601.00	9602.00	9604.00	9605.00	9609.00	9610.00						
Boyle County	9903.00											
Breathitt County	9801.00	9802.00	9803.00	9805.00	9806.00	9807.00						
Casey County	9505.00											
Clay County	9501.00	9502.00	9504.00	9505.00	9506.00							
Clinton County	9701.00	9702.00										
Elliott County	9802.00											
Estill County	9804.00											
Floyd County	9805.00	9808.00	9810.00									
Franklin County	702.00											
Fulton County	9802.00											
Hardin County	15.00											
Harlan County	9702.00	9703.00	9705.00	9706.00	9709.00	9710.00	9711.00					

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(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Kentucky (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Jackson County	9601.00	9602.00										
Johnson County	9602.00											
Knott County	9601.00	9602.00	9603.00	9604.00	9605.00							
Knox County	9901.00	9902.00	9905.00	9906.00	9907.00	9908.00						
Laurel County	9701.00	9709.00										
Lawrence County	9902.00	9903.00	9904.00									
Lee County	9501.00	9502.00	9503.00									
Leslie County	9801.00	9802.00										
Letcher County	9503.00	9506.00										
Lewis County	9902.00											
Lincoln County	9804.00											
McCracken County	301.00	302.00	303.00	304.00	305.00	306.00						
McCreary County	9601.00	9602.00	9603.00	9604.00								
Magoffin County	9701.00	9702.00	9703.00	9704.00								
Marion County	9701.00	9708.00										
Martin County	9501.00	9502.00	9503.00									
Menifee County	9601.00											
Morgan County	9501.00	9503.00	9505.00									
Muhlenberg County	9601.00											
Owsley County	9901.00	9902.00	9903.00									
Perry County	9701.00	9702.00	9703.00	9705.00	9707.00							
Pike County	9903.00	9905.00	9917.00									
Pulaski County	9911.00											
Rockcastle County	9502.00	9504.00										
Rowan County	9503.00	9504.00										
Warren County	101.00	102.00	103.00	104.00	105.00							
Wayne County	9801.00	9803.00	9804.00	9805.00	9806.00							
Whitley County	9804.00	9805.00	9807.00	9808.00								
Wolfe County	9901.00	9902.00	9903.00									

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NONMETROPOLITAN PART OF STATE: Louisiana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allen Parish	9503.00											
Assumption Parish	501.98	505.00										
Avoyelles Parish	304.00	306.00	309.00									
Catahoula Parish	9801.00	9802.00										
Claiborne Parish	9504.00											
Concordia Parish	9902.00											
De Soto Parish	9505.00	9506.00										
East Carroll Parish	9901.00	9902.00	9903.00									
Evangeline Parish	9505.00	9506.00										
Franklin Parish	9503.00	9506.00										
Iberia Parish	308.00	309.00	310.00									
Jefferson Davis Parish	9806.00											
Lincoln Parish	9603.00	9608.00	9609.00									
Madison Parish	9603.00	9604.00										
Morehouse Parish	9504.00	9508.00										
Natchitoches Parish	9904.00	9907.00										
Pointe Coupee Parish	9519.00	9520.00										
Red River Parish	9602.00	9603.00										
Richland Parish	9705.00											
Sabine Parish	9805.00											
St. Mary Parish	411.00	416.00										
Tangipahoa Parish	9533.00	9534.00	9536.00	9543.00	9544.00							
Tensas Parish	9801.00	9803.00										
Vermilion Parish	9508.00											
Washington Parish	9503.00	9508.00	9509.00									
Winn Parish	9603.00											

NONMETROPOLITAN PART OF STATE: Maine

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aroostook County	9508.00											
Franklin County	9901.00											
Penobscot County	255.00											
Somerset County	9852.00	9855.00										

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NONMETROPOLITAN PART OF STATE: Maryland

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Dorchester County	9705.00											
Somerset County	9806.00											
Wicomico County	3.00	102.00										
Worcester County	9909.00											

NONMETROPOLITAN PART OF STATE: Massachusetts

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Berkshire County	9211.00	9213.00										
Franklin County	413.00											

NONMETROPOLITAN PART OF STATE: Michigan

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cass County	7.00	9.00										
Chippewa County	9703.00											
Clare County	9801.00	9802.00	9803.00	9805.00	9809.00	9810.00	9812.00					
Delta County	9710.00											
Gladwin County	9902.00	9908.00										
Houghton County	9903.00	9908.00										
Iosco County	9904.00	9905.00										
Isabella County	9505.00	9509.00	9511.00	9512.00								
Keweenaw County	9601.00											
Lake County	9604.00	9605.00	9606.00	9607.00								
Manistee County	9906.00											
Marquette County	3.00	5.00	6.00	6.99								
Mecosta County	9605.00	9606.00	9607.00	9611.00								
Montcalm County	9801.00											
Newaygo County	9702.00	9707.00										
Ogemaw County	9501.00	9507.00	9508.00									
Oscoda County	9704.00											
Presque Isle County	9502.99											
Roscommon County	9702.00											
St. Joseph County	402.00	404.00										
Shiawassee County	306.00	312.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Minnesota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Aitkin County	9902.00	9903.00										
Becker County	9510.00											
Beltrami County	9506.00	9507.00	9508.00									
Blue Earth County	9707.00	9711.00	9712.00									
Cass County	9610.00	9611.00	9612.00									
Clearwater County	9602.00											
Crow Wing County	9501.00											
Hubbard County	9706.00											
Itasca County	9811.00											
Kandiyohi County	9810.00											
Koochiching County	9906.00											
Mahnomen County	9603.00											
Mille Lacs County	9702.00											
Pennington County	9904.00											
Stevens County	9802.00											
Todd County	9902.00											
Wadena County	9801.00	9802.98										
Winona County	9705.00											

NONMETROPOLITAN PART OF STATE: Mississippi

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	3.00	4.00										
Attala County	9503.00											
Bolivar County	9501.00	9502.00	9503.00	9504.00	9507.00							
Claiborne County	9502.00	9503.00										
Clay County	9503.00											
Coahoma County	9501.00	9503.00	9506.00	9507.00								
Copiah County	9501.00											
Holmes County	9501.00	9502.00	9503.00	9504.00	9505.00							
Humphreys County	9502.00	9503.00										
Issaquena County	9501.00											
Jefferson County	9501.00	9502.00										
Jones County	9507.00											
Kemper County	9501.00											
Lafayette County	9503.00											
Lauderdale County	1.00	2.00	4.00	6.00	7.00							
Leflore County	9501.00	9502.00	9503.00	9508.00	9509.00							

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Mississippi (conintued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lowndes County	7.00	8.00	11.00									
Monroe County	9508.00											
Neshoba County	9503.00											
Noxubee County	9501.00	9502.00	9503.00									
Oktibbeha County	9503.00											
Panola County	9501.00											
Pike County	9503.00	9507.00										
Quitman County	9501.00	9502.00	9503.00									
Sharkey County	9501.00	9502.00										
Sunflower County	9502.00	9503.00	9505.00	9506.00								
Tallahatchie County	9502.00	9503.00	9504.00									
Tunica County	9501.00	9502.00										
Warren County	9503.00	9504.00										
Washington County	1.00	4.00	5.00	6.00	10.00	11.00	12.00	13.00	18.00	19.00	20.00	22.00
Wilkinson County	9501.00	9502.00										
Yazoo County	9503.00	9505.00										

NONMETROPOLITAN PART OF STATE: Missouri

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9503.00	9505.00	9506.00	9507.00	9509.00							
Audrain County	9503.00											
Bates County	9704.00											
Benton County	9606.00											
Bollinger County	9502.00											
Butler County	9504.00	9505.00	9506.00	9507.00	9509.00							
Cape Girardeau County	9809.00	9810.00	9814.00	9816.00								
Carter County	9601.00	9602.00										
Cedar County	9701.00											
Cole County	101.00											
Dallas County	9801.00	9802.00										
Daviess County	9702.00											
Dent County	9603.00	9604.00										
Douglas County	9501.00	9503.00										
Dunklin County	9601.00	9604.00	9605.00	9606.00	9608.00	9610.00						
Grundy County	9603.00											
Henry County	9504.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Missouri (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hickory County	9701.00											
Howell County	9901.00	9902.00	9904.00	9907.00	9908.00							
Iron County	9704.00											
Johnson County	9604.00	9606.00										
Laclede County	9606.00											
Livingston County	9805.00											
Marion County	9607.00											
Mississippi County	9502.00	9504.00										
New Madrid County	9602.00	9603.00	9604.00	9605.00	9606.00							
Nodaway County	9704.00											
Oregon County	9801.00	9802.00	9803.00									
Ozark County	9701.00											
Pemiscot County	9702.00	9703.00	9704.00	9706.00								
Phelps County	9904.00											
Polk County	9601.00											
Randolph County	9903.00											
Reynolds County	9801.00											
Ripley County	9701.00	9702.00	9703.00	9704.00								
Scotland County	9801.00											
Scott County	9807.00	9809.00										
Shannon County	9702.00											
Stoddard County	9702.00	9705.00										
Texas County	9801.00											
Vernon County	9504.00											
Washington County	9601.00	9603.00	9604.00									
Wayne County	9901.00	9902.00	9904.00									
Wright County	9902.00	9904.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Montana

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Beaverhead County	9894.00											
Big Horn County	9641.00	9642.00										
Blaine County	9723.00	9725.00										
Carbon County	9655.00											
Carter County	9602.00	9603.00										
Dawson County	9531.00	9532.00										
Flathead County	10.00											
Gallatin County	9861.00	9863.00	9864.00	9866.00								
Glacier County	9761.00	9762.00	9763.00									
Golden Valley County	9681.00											
Hill County	9735.00	9737.00										
Lake County	9954.00											
Lewis and Clark County	9788.00	9789.00	9796.00									
Madison County	9882.00											
Meagher County	9838.00											
Musselshell County	9685.00	9687.00										
Petroleum County	9691.00											
Pondera County	9771.00											
Ravalli County	9933.00											
Roosevelt County	9511.00											
Rosebud County	9627.00	9628.00										
Sanders County	9966.00											
Sheridan County	9503.00											
Silver Bow County	1.00											
Valley County	9550.00											

NONMETROPOLITAN PART OF STATE: Nebraska

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9661.00											
Buffalo County	9696.00											
Cherry County	9559.00											
Dawes County	9507.00											
Keya Paha County	9754.00											
Lincoln County	9601.00											
McPherson County	9579.00											
Scotts Bluff County	9537.00											
Thurston County	9781.00	9782.00										

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Nevada

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Elko County	9501.00	9505.00	9506.00	9515.00								
Humboldt County	9601.00	9603.00										
Lyon County	9606.00											

NONMETROPOLITAN PART OF STATE: New Hampshire

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Grafton County	9610.00											

NONMETROPOLITAN PART OF STATE: New Mexico

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Chaves County	1.00	6.00										
Cibola County	9745.00	9746.00	9747.00									
Curry County	1.00	4.00										
Eddy County	5.00											
Guadalupe County	9617.00	9618.00	9619.00									
Hidalgo County	9882.00											
Lea County	1.00	2.00	3.00	4.00								
Lincoln County	9804.00											
Luna County	9862.00	9868.00										
McKinley County	9721.00	9722.00	9723.00	9724.00	9725.00	9726.00	9727.00	9728.00	9729.00			
Mora County	9552.00											
Otero County	1.00	8.00										
Rio Arriba County	9535.00	9538.00	9636.00									
Roosevelt County	9591.00											
San Juan County	8.00	9.00	10.01	10.02								
San Miguel County	9571.00	9577.00										
Socorro County	9782.00	9784.00										
Taos County	9524.00	9529.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: New York

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cattaraugus County	9619.00	9620.00	9622.00									
Clinton County	1011.00	1012.00	1013.00									
Columbia County	9912.00											
Franklin County	9913.00											
Fulton County	9908.00											
Jefferson County	620.00	621.00										
Otsego County	9910.00	9911.00										
St. Lawrence County	9909.00	9911.00	9912.00	9922.00								
Steuben County	9621.00											
Tompkins County	1.00	2.00	3.00	4.00	7.00	8.00	10.00	11.00	12.00			

NONMETROPOLITAN PART OF STATE: North Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anson County	9804.00											
Ashe County	9703.00											
Beaufort County	9903.00											
Bertie County	9601.00	9602.00	9603.00									
Bladen County	9502.00	9506.00										
Columbus County	9902.00	9906.00	9907.00	9909.00	9911.00	9912.00						
Craven County	9608.00	9609.00										
Duplin County	9903.00											
Graham County	9801.00											
Halifax County	9901.00	9907.00	9908.00	9909.00	9910.00	9911.00						
Hertford County	9501.00	9502.00	9504.00									
Hoke County	9704.00											
Jackson County	9501.00	9507.00										
Jones County	9802.00											
Lee County	302.00	303.00										
Lenoir County	102.00	103.00	104.00	105.00	107.00	111.00						
Martin County	9702.00	9704.00	9706.00									
Northampton County	9803.00											
Pasquotank County	9601.00	9603.00										
Richmond County	9706.00											
Robeson County	9603.00	9608.00	9612.00	9617.00	9619.00	9620.00						
Sampson County	9706.00	9709.00										
Scotland County	102.00	103.00										
Swain County	9601.98	9603.00										

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: North Carolina (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Tyrrell County	9601.00											
Vance County	9605.00	9606.00	9607.00									
Warren County	9502.00	9503.00	9504.00									
Watauga County	9804.00	9805.00	9806.00									
Wilson County	1.00	2.00	3.00	7.00	8.01							

NONMETROPOLITAN PART OF STATE: North Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Benson County	9567.00											
Billings County	9631.00											
Dunn County	9620.00											
Emmons County	9662.00	9664.00										
Grant County	9657.00											
Kidder County	9666.00											
McKenzie County	9626.00											
McLean County	9606.00											
Mountrail County	9553.00											
Ramsey County	9574.00											
Rolette County	9517.00	9518.00										
Sioux County	9660.00											
Towner County	9513.00											
Ward County	101.00											
Wells County	9599.00											
Williams County	9540.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Ohio

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9901.00	9902.00	9904.00	9905.00	9906.00							
Athens County	9726.00	9727.00	9728.00	9730.00	9731.00	9732.00	9735.00					
Coshocton County	9914.00											
Erie County	408.00	410.00										
Gallia County	9536.00	9537.00	9538.00									
Guernsey County	9773.00	9776.00										
Harrison County	9758.00											
Highland County	9548.00											
Jackson County	9572.00	9573.00	9576.00	9577.00	9578.00							
Marion County	1.00	9.00										
Meigs County	9643.00	9644.00	9646.98									
Muskingum County	9814.00	9820.00	9821.00									
Perry County	9660.00											
Pike County	9522.00	9523.00	9526.00	9527.00								
Ross County	9564.00	9565.00										
Scioto County	9921.00	9923.00	9924.00	9926.00	9928.00	9931.00	9932.00	9934.00	9935.00	9936.00	9937.00	9939.00
	9940.00											
Vinton County	9530.00											
Wayne County	17.00											

NONMETROPOLITAN PART OF STATE: Oklahoma

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adair County	9768.00	9769.00	9770.00									
Atoka County	9876.00	9877.00	9879.00									
Beckham County	9663.00	9665.00										
Blaine County	9587.00	9590.00										
Bryan County	9956.00	9962.00	9964.00	9965.00								
Caddo County	9618.00	9621.00										
Carter County	9928.00	9931.00										
Cherokee County	9776.00	9778.00	9779.00	9780.00								
Choctaw County	9969.00	9972.00	9973.00									
Coal County	9882.00											
Cotton County	9712.00	9713.00										
Custer County	9605.00	9606.00										
Garvin County	9911.00											
Grady County	1.00	2.00										
Harmon County	9676.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Oklahoma (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Haskell County	9791.00	9794.00										
Hughes County	9846.00	9848.00										
Jackson County	9686.00	9687.00										
Jefferson County	9717.00											
Johnston County	9902.00											
Kiowa County	9637.00	9638.00	9640.00									
Latimer County	9873.00											
Le Flore County	407.00											
McCurtain County	9982.00	9983.00	9986.00	9987.00	9989.00							
McIntosh County	9799.00	9802.00										
Muskogee County	2.00	4.00	5.00	6.00	7.00							
Okfuskee County	9808.00	9809.00	9810.00									
Okmulgee County	1.00	2.00	3.00									
Ottawa County	9745.00											
Payne County	102.00	103.00	104.00	105.00	107.00							
Pittsburg County	9862.00											
Pontotoc County	9891.00	9892.00										
Pushmataha County	9976.00	9977.00	9978.00									
Seminole County	9835.00	9836.00	9839.00									
Stephens County	5.00	6.00	7.00									
Tillman County	9704.00	9706.00										
Washington County	2.00	9.00										

NONMETROPOLITAN PART OF STATE: Oregon

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Clatsop County	9503.00	9508.00										
Curry County	9501.00											
Jefferson County	9604.00											
Josephine County	3601.00	3609.00	3615.98	3616.00								
Klamath County	9716.00	9717.00	9718.00	9719.00								
Malheur County	9704.00											
Union County	9707.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Pennsylvania

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Armstrong County	9811.00											
Clarion County	9906.00											
Clinton County	9706.00											
Crawford County	1116.00											
Franklin County	110.00											
Greene County	9704.00											
Indiana County	9603.00	9610.00	9611.00									
Lawrence County	4.00	5.00	6.00	9.00	118.98							
Mc Kean County	4202.00											
Northumberland County	9616.00	9617.00										
Schuylkill County	6.00											
Venango County	2003.00	2007.00										

NONMETROPOLITAN PART OF STATE: Rhode Island

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Newport County	405.00	412.00 *										

NONMETROPOLITAN PART OF STATE: South Carolina

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Allendale County	9701.00	9702.00	9703.00	9704.00	9705.98							
Bamberg County	9601.00	9602.00										
Beaufort County	1.00	11.00										
Calhoun County	9503.00											
Chester County	210.00											
Chesterfield County	9506.00											
Clarendon County	9602.00	9603.00	9605.00	9608.00								
Colleton County	9703.00	9705.00										
Darlington County	107.00	114.00										
Dillon County	9701.00	9704.00	9706.00									
Georgetown County	9804.00	9806.00										
Greenwood County	9705.00											
Hampton County	9804.00	9805.00										
Lancaster County	107.00											
Lee County	9801.00	9803.00	9805.00	9806.00								
Marion County	9501.00	9503.00	9504.00	9506.00	9507.00							
Marlboro County	9602.00											

NOTE: * indicates that only the part of the tract within the nonmetropolitan part of the State is designated as a Qualified Census Tract.

**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: South Carolina (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Orangeburg County	102.00	103.00	104.00	111.00	112.00	113.00	115.00					
Union County	302.00											
Williamsburg County	9704.00	9705.00	9707.00	9708.00	9709.00							

NONMETROPOLITAN PART OF STATE: South Dakota

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bennett County	9931.00											
Brown County	9515.00											
Buffalo County	9746.00											
Charles Mix County	9702.00	9703.00										
Clay County	9656.00											
Corson County	9861.00											
Day County	9526.00											
Dewey County	9881.00											
Edmunds County	9821.00											
Hutchinson County	9688.00											
Jackson County	9912.00											
Mellette County	9921.00											
Roberts County	9503.00											
Shannon County	9936.00	9937.00										
Spink County	9561.00											
Todd County	9926.00	9927.00										
Ziebach County	9871.00											

NONMETROPOLITAN PART OF STATE: Tennessee

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Bradley County	103.00	104.00	107.00	108.00								
Campbell County	9501.00	9502.00	9503.00	9506.00	9507.00	9510.00						
Claiborne County	9701.00	9705.00	9707.00	9709.00								
Cocke County	9802.00	9804.00	9805.00	9806.00								
Coffee County	9709.00											
Cumberland County	9704.00											
Dyer County	9644.00	9647.00										
Fentress County	9651.00	9652.00	9653.00									
Gibson County	9669.00											
Grainger County	5001.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Tennessee (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Greene County	901.00	902.00										
Grundy County	9550.00	9553.00										
Hamblen County	1003.00											
Hancock County	9601.00	9602.00	9603.00	9604.00								
Hardeman County	9502.00	9506.00										
Hardin County	9804.00	9807.00										
Haywood County	9801.00	9802.00	9803.00	9804.00	9805.00	9806.00	9807.00	9808.00				
Henry County	9693.00	9694.00										
Houston County	1202.00											
Jackson County	9601.00											
Johnson County	9561.00	9562.00	9563.00	9564.00								
Lake County	9601.00	9602.00										
Lauderdale County	505.02	506.00										
Lawrence County	9603.00											
McMinn County	9702.00											
Macon County	9705.98											
Marshall County	9553.00											
Maury County	105.00											
Meigs County	9603.00											
Morgan County	1102.00											
Obion County	9656.00											
Overton County	9506.98											
Pickett County	9850.00	9852.00										
Polk County	9501.00											
Putnam County	7.00	8.00										
Roane County	305.00											
Scott County	9750.00	9752.00	9753.00	9754.00								
Sequatchie County	601.00											
Stewart County	1103.00											
Warren County	9906.00											
Wayne County	9503.00											
White County	9954.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Texas

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Anderson County	9507.00											
Angelina County	5.00	7.00										
Aransas County	9504.00											
Atascosa County	9603.00	9605.00										
Bee County	9505.00											
Brewster County	9504.00											
Briscoe County	9501.00											
Brooks County	9501.00	9502.00										
Brown County	9506.00	9507.00	9508.00									
Cass County	9505.00											
Castro County	9503.00											
Cherokee County	9505.00											
Childress County	9502.00											
Cochran County	9501.00											
Collingsworth County	9502.00											
Concho County	9502.00											
Cooke County	9905.00											
Crosby County	9502.00											
Culberson County	9502.00											
Dawson County	9505.00											
Deaf Smith County	9504.00	9505.00										
DeWitt County	9702.00											
Dickens County	9502.00											
Dimmit County	9501.00	9502.00	9503.00									
Duval County	9501.00	9502.00	9503.00	9504.00								
Edwards County	9501.00	9502.00										
Falls County	9904.00											
Floyd County	9503.00	9504.00										
Freestone County	9803.00	9809.00										
Frio County	9502.00	9503.00										
Gaines County	9502.00											
Gonzales County	9903.00	9904.00										
Gray County	9508.00											
Hale County	9502.00	9507.00										
Hall County	9503.00	9504.00	9505.00									
Hill County	9606.00	9609.00										
Houston County	9502.00	9504.00										
Howard County	9503.00	9505.00										

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Texas (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Hudspeth County	9501.00											
Hutchinson County	9507.00											
Jasper County	9503.00	9506.00										
Jim Hogg County	9501.00	9503.00										
Jim Wells County	9502.00	9505.00	9506.00	9507.00								
Karnes County	9702.00	9703.00	9704.00									
Kleberg County	202.00											
Lamar County	5.00	6.00	8.00									
Lamb County	9501.00	9505.00										
La Salle County	9501.00	9502.00										
Lee County	9802.00											
Limestone County	9705.00											
Lynn County	9503.00											
McCulloch County	9503.00											
Madison County	9801.00	9804.00										
Marion County	9501.00	9503.00	9504.00									
Mason County	9502.00											
Matagorda County	1301.00											
Maverick County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Medina County	9903.00	9904.00										
Menard County	9502.00											
Mills County	9503.00											
Motley County	9501.00											
Nacogdoches County	9506.00	9509.00	9510.00									
Navarro County	9707.00	9708.00										
Newton County	9502.00	9503.00										
Nolan County	9503.00											
Palo Pinto County	9808.00											
Pecos County	9502.00	9503.00	9505.00									
Presidio County	9501.00	9502.00										
Real County	9501.00											
Red River County	9502.00											
Reeves County	9501.00	9502.00	9503.00	9505.00								
Robertson County	9602.00	9605.00										
San Augustine County	9502.00											
San Saba County	9502.00											
Starr County	9501.00	9502.00	9504.00	9505.00	9506.00	9507.00						
Stephens County	9503.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Texas (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Swisher County	9503.00											
Terry County	9503.00											
Titus County	9506.00											
Trinity County	9505.00											
Uvalde County	9505.00											
Val Verde County	9503.00	9504.00	9506.00	9507.00								
Walker County	1905.00	1906.00	1907.00									
Ward County	9505.00											
Wharton County	1402.00	1403.00	1410.00									
Wilbarger County	9504.00	9505.00										
Willacy County	9501.00	9502.00	9503.00	9504.00	9505.00	9506.00						
Zapata County	9502.00	9503.00										
Zavala County	9501.00	9502.00	9503.00									

NONMETROPOLITAN PART OF STATE: Utah

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Cache County	6.00	7.00	8.00	16.00								
Carbon County	9716.00											
Juab County	9732.00											
San Juan County	9782.00	9783.00	9784.00									
Sanpete County	9724.00											
Uintah County	9885.98											
Wasatch County	9925.00											

NONMETROPOLITAN PART OF STATE: Vermont

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Addison County	9622.97											

NONMETROPOLITAN PART OF STATE: Virginia

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Accomack County	9903.00	9908.00										
Brunswick County	9902.00											
Buchanan County	9901.00											
Dickenson County	9901.00	9903.00	9904.00									
Lee County	9901.00	9904.00	9905.00	9906.00								

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Virginia (continued)

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Lunenburg County	9903.00											
Montgomery County	201.00	202.00	203.00	204.00	207.00	216.98						
Northampton County	9902.00	9903.00										
Russell County	9902.00	9905.00										
Smyth County	9906.00											
Southampton County	2006.98											
Sussex County	8704.00											
Tazewell County	9905.00											
Wise County	9909.98	9915.00	9916.00	9917.00								
Emporia city	8901.00	8904.97										
Franklin city	902.00											
Harrisonburg city	2.00											
Martinsville city	2.00											
Norton city	9901.98											
Radford city	101.00											
Staunton city	1.00											

NONMETROPOLITAN PART OF STATE: Washington

COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adams County	9504.00											
Asotin County	9803.00	9804.00										
Chelan County	9610.00											
Clallam County	9801.00	9810.00										
Cowlitz County	1.00	3.00	5.02	6.01	10.00							
Ferry County	9801.00	9803.00										
Grant County	9806.00	9808.00	9814.00									
Grays Harbor County	1.00	10.00										
Jefferson County	9501.00											
Kittitas County	9754.00	9755.00	9756.00									
Lewis County	9709.00											
Mason County	9608.00	9614.00										
Okanogan County	9702.00	9703.00	9704.00									
Pend Oreille County	9703.00											
Stevens County	9510.00											
Walla Walla County	9205.00	9206.00										
Whitman County	1.00	5.00	6.00									

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: West Virginia												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Barbour County	9658.00											
Boone County	9585.00	9586.00	9588.00									
Calhoun County	9626.00	9627.00										
Clay County	9579.00	9580.00	9581.00									
Fayette County	205.00	206.00	211.00									
Gilmer County	9677.00	9678.00										
Harrison County	303.00	308.00	316.00									
Lewis County	9676.00											
Lincoln County	9555.00	9556.00	9557.00	9558.00								
Logan County	9563.00	9565.00	9567.00									
McDowell County	9536.00	9537.00	9538.00	9539.00	9540.00	9541.00	9542.00	9543.00				
Marion County	201.00	202.00	205.00									
Mercer County	9513.00	9516.00	9519.00	9520.00								
Mingo County	9571.00	9572.00	9573.00	9575.00								
Monongalia County	101.00	102.00	103.00									
Nicholas County	9803.00											
Pendleton County	9704.00											
Raleigh County	101.00	102.00										
Randolph County	9662.00											
Ritchie County	9624.00											
Summers County	9505.00											
Webster County	9701.00	9702.00	9703.00									
Wyoming County	9530.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Wisconsin												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Ashland County	9501.00											
Bayfield County	9601.00											
Dunn County	9708.00											
Fond du Lac County	406.00											
Forest County	9504.00											
Grant County	9609.00											
Menominee County	9701.00											
Portage County	9603.00	9604.00	9610.00									
Sawyer County	9805.00	9807.00										
Vernon County	9602.00											
Vilas County	9509.00											
Walworth County	5.00											

NONMETROPOLITAN PART OF STATE: Wyoming												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Albany County	9629.00	9630.00	9633.00	9634.00								
Converse County	9561.00	9562.00										
Fremont County	9826.00	9832.00										
Hot Springs County	9876.00											
Platte County	9592.00											
Sweetwater County	9715.00											

NONMETROPOLITAN PART OF STATE: American Samoa												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Eastern District	9501.00	9502.00										
Manu'a District	9517.00	9518.00										
Swains Island	9520.00											
Western District	9511.00											

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**2002 IRS SECTION 42(d)(5)(C) NONMETROPOLITAN QUALIFIED CENSUS TRACTS
(1990 DATA, MSA/PMSA DEFINITIONS JUNE 30, 1999)**

NONMETROPOLITAN PART OF STATE: Guam												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Guam	9512.00	9513.00	9555.00									

NONMETROPOLITAN PART OF STATE: Northern Mariana Islands												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Northern Islands Municipality	9501.00											
Saipan Municipality	9504.99	9508.00	9511.00	9514.00	9515.00							
Tinian Municipality	9501.00											

NONMETROPOLITAN PART OF STATE: Puerto Rico												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
Adjuntas Municipio	9563.00	9564.00	9565.00	9566.00	9568.00							
Barranquitas Municipio	9523.00											
Guanica Municipio	9610.00	9611.00	9612.00									
Guayama Municipio	2707.00											
Lares Municipio	9578.00	9579.00	9583.00	9584.00								
Las Marias Municipio	9597.98											
Maricao Municipio	9601.98											
Orocovis Municipio	9551.00											
Patillas Municipio	2901.00	2904.00										
Salinas Municipio	9526.98	9527.00										
San Sebastian Municipio	9585.00	9591.00	9598.00	9686.00								
Santa Isabel Municipio	9533.00	9534.00	9535.00									
Utua Municipio	9569.00	9571.00	9574.00									
Vieques Municipio	9501.00	9502.00										

NONMETROPOLITAN PART OF STATE: Virgin Islands												
COUNTY OR COUNTY EQUIVALENT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT	TRACT
St. Croix	9703.00	9709.00	9711.00	9713.00	9714.00	9715.99						

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