

2008 IRS SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS

(OMB Metropolitan Area Definitions, December 5, 2005 [MSA] and derived FY2007 HUD Metro FMR Area Definitions [HMFA])

State	Metropolitan Area	Metropolitan Area Components				
Alabama	Mobile, AL MSA [GO Zone]	Mobile County				
	Tuscaloosa, AL MSA [GO Zone]	Greene County	Hale County	Tuscaloosa County		
Arizona	Flagstaff, AZ MSA	Coconino County				
	Prescott, AZ MSA	Yavapai County				
	Yuma, AZ MSA	Yuma County				
California	Los Angeles-Long Beach, CA HMFA	Los Angeles County				
	Napa, CA MSA	Napa County				
	Oakland-Fremont, CA HMFA	Alameda County	Contra Costa County			
	Orange County, CA HMFA	Orange County				
	Oxnard-Thousand Oaks-Ventura, CA MSA	Ventura County				
	Sacramento--Arden-Arcade--Roseville, CA HMFA	El Dorado County	Placer County	Sacramento County		
	Salinas, CA MSA	Monterey County				
	San Diego-Carlsbad-San Marcos, CA MSA	San Diego County				
	San Luis Obispo-Paso Robles, CA MSA	San Luis Obispo County				
	Santa Barbara-Santa Maria, CA MSA	Santa Barbara County				
	Santa Cruz-Watsonville, CA MSA	Santa Cruz County				
	Santa Rosa-Petaluma, CA MSA	Sonoma County				
Stockton, CA MSA	San Joaquin County					
Florida	Cape Coral-Fort Myers, FL MSA [GO Zone]	Lee County				
	Deltona-Daytona Beach-Ormond Beach, FL MSA	Volusia County				
	Fort Lauderdale, FL HMFA [GO Zone]	Broward County				
	Miami-Miami Beach-Kendall, FL HMFA [GO Zone]	Miami-Dade County				
	Naples-Marco Island, FL MSA [GO Zone]	Collier County				
	Palm Bay-Melbourne-Titusville, FL MSA [GO Zone]	Brevard County				
	Port St. Lucie-Fort Pierce, FL MSA [GO Zone]	Martin County	St. Lucie County			
	Sebastian-Vero Beach, FL MSA [GO Zone]	Indian River County				
	Tampa-St. Petersburg-Clearwater, FL MSA	Hernando County	Hillsborough County	Pasco County	Pinellas County	
West Palm Beach-Boca Raton, FL HMFA [GO Zone]	Palm Beach County					
Hawaii	Honolulu, HI MSA	Honolulu County				
Louisiana	Baton Rouge, LA HMFA [GO Zone]	Ascension Parish	East Baton Rouge Parish	East Feliciana Parish	Livingston Parish	
		Pointe Coupee Parish	St. Helena Parish	West Baton Rouge Parish	West Feliciana Parish	
	Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone]	Lafourche Parish				
	Iberville Parish, LA HMFA [GO Zone]	Iberville Parish				
	Lafayette, LA MSA [GO Zone]	Lafayette Parish				
	Lake Charles, LA MSA [GO Zone]	Calcasieu Parish				
	New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Jefferson Parish	Cameron Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
		St. Charles Parish	St. John the Baptist Parish	St. Tammany Parish		

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Massachusetts	Boston-Cambridge-Quincy, MA-NH HMFA	Acton town	Amesbury town	Arlington town	Ashby town
		Ashland town	Ayer town	Bedford town	Bellingham town
		Belmont town	Beverly city	Boston city	Boxborough town
		Braintree town	Brookline town	Burlington town	Cambridge city
		Canton town	Carlisle town	Carver town	Chelsea city
		Cohasset town	Concord town	Danvers town	Dedham town
		Dover town	Duxbury town	Essex town	Everett city
		Foxborough town	Framingham town	Franklin city	Gloucester city
		Hamilton town	Hanover town	Hingham town	Holbrook town
		Holliston town	Hopkinton town	Hudson town	Hull town
		Ipswich town	Kingston town	Lexington town	Lincoln town
		Littleton town	Lynn city	Lynnfield town	Malden city
		Manchester-by-the-Sea town	Marblehead town	Marlborough city	Marshfield town
		Maynard town	Medfield town	Medford city	Medway town
		Melrose city	Middleton town	Millis town	Milton town
		Nahant town	Natick town	Needham town	Newbury town
		Newburyport city	Newton city	Norfolk town	North Reading town
		Norwell town	Norwood town	Peabody city	Pembroke town
		Plainville town	Plymouth town	Quincy city	Randolph town
		Reading town	Revere city	Rockland town	Rockport town
		Rowley town	Salem city	Salisbury town	Saugus town
		Scituate town	Sharon town	Sherborn town	Shirley town
		Somerville city	Stoneham town	Stoughton town	Stow town
		Sudbury town	Swampscott town	Topsfield town	Townsend town
		Wakefield town	Walpole town	Waltham city	Wareham town
		Watertown city	Wayland town	Wellesley town	Wenham town
		Weston town	Westwood town	Weymouth town	Wilmington town
	Winchester town	Winthrop town	Woburn city	Wrentham town	
	Brockton, MA HMFA	Abington town	Avon town	Bridgewater town	Brockton city
		East Bridgewater town	Halifax town	Hanson town	Lakeville town
		Marion town	Mattapoissett town	Middleborough town	Plympton town
		Rochester town	West Bridgewater town	Whitman town	
Mississippi	Gulfport-Biloxi, MS MSA [GO Zone]	Hancock County	Harrison County	Stone County	
	Hattiesburg, MS MSA [GO Zone]	Forrest County	Lamar County	Perry County	
	Jackson, MS HMFA [GO Zone]	Copiah County	Hinds County	Madison County	Rankin County
	Pascagoula, MS MSA [GO Zone]	George County	Jackson County		
	Simpson County, MS HMFA [GO Zone]	Simpson County			
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town	South Hampton town		
New Jersey	Atlantic City, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	Putnam County
		Queens County	Richmond County	Rockland County	Westchester County

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Texas	Beaumont-Port Arthur, TX MSA [GO Zone]	Hardin County	Jefferson County	Orange County	
	Brazoria County, TX HMFA [GO Zone]	Brazoria County			
	Houston-Baytown-Sugar Land, TX HMFA (part) [GO Zone]	Chambers County	Fort Bend County	Galveston County	Harris County
	McAllen-Edinburg-Mission, TX MSA	Liberty County	Montgomery County	San Jacinto County	
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
		Lares Municipio	Moca Municipio	Rincón Municipio	San Sebastián Municipio
	Arecibo, PR HMFA	Arecibo Municipio	Camuy Municipio	Hatillo Municipio	
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio
		Orocovis Municipio	Quebradillas Municipio		
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	Luquillo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
	Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Municipio		
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio	San Germán Municipio
	San Juan-Guaynabo, PR HMFA	Agua Buenas Municipio	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
		Carolina Municipio	Cataño Municipio	Comerío Municipio	Corozal Municipio
		Dorado Municipio	Florida Municipio	Guaynabo Municipio	Humacao Municipio
		Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
		Morovis Municipio	Naguabo Municipio	Naranjito Municipio	Río Grande Municipio
	San Juan Municipio	Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio	
	Vega Alta Municipio	Vega Baja Municipio	Yabucoa Municipio		