

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	Terrebonne Parish		
	Iberville Parish, LA HMFA [GO Zone]	Iberville Parish			
	Lafayette, LA MSA [GO Zone]	Lafayette Parish	St. Martin Parish		
	Lake Charles, LA MSA [GO Zone]	Calcasieu Parish	Cameron Parish		
	New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Jefferson Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
	St. Charles Parish	St. John the Baptist Parish	St. Tammany Parish		

Metropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

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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	Mattapoiset 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	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	Aguas 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		

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