Exhibit A

[Name of Municipality]

WRITTEN PROCEDURES

Related to Tax-Exempt Obligations

The Internal Revenue Code of 1986, as amended (the "Code") and the regulations promulgated thereunder (the "Regulations") impose certain requirements on tax-exempt obligations, including but not limited to, restrictions on the use of bond proceeds and bond-financed property, arbitrage yield restrictions, and the arbitrage rebate requirement. These requirements are generally applicable throughout the period that the bonds remain outstanding.

The September 2011 revision to the Form 8038-G, Information Return for Tax Exempt Governmental Obligations ("Form 8038-G") requires the issuer to represent whether it has established written procedures to (a) monitor the requirements of Section 148 of the Code, including, but not limited to, the arbitrage rebate and arbitrage yield restriction requirements; and (b)ensure that any nonqualified bonds (within the meaning of Section 1.148-12(j) of the Regulations) are remediated in accordance with the Code and the Regulations.

In addition to the above-described Form 8038-G representations, the [Name of Municipality] (the “Type” State, City, Town) has been advised that additional procedures are recommended in order for the to document compliance with the applicable federal tax requirements. Actions pursuant to these procedures (collectively referred to as post-issuance tax compliance) are intended to assist the in documenting compliance with the applicable federal tax requirements. Post-issuance tax compliance begins with the debt issuance process itself and includes a continuing focus on investments of bond proceeds and use of bond-financed property. Post issuance tax compliance requires identifying the responsible people and the applicable procedures.

References herein to a "bond" or to "bonds" shall apply to all forms of tax-exempt obligations including, but not limited to, lease/purchase agreements.

**Procedures**

The title of representative (hereinafter referred to as the “Representative") of the [Type] is designated as being responsible for post-issuance tax compliance. The Representative may delegate to his or her staff or contract with independent contractors (such as an arbitrage/rebate consultant or a consulting engineer) responsibility for different aspects of post-issuance tax compliance. For example, coordinating and documenting the expenditure of bond proceeds on projects may be delegated to a consulting engineer. However, the Representative will be ultimately responsible for implementing the procedures described herein.

The [Type] recognizes that it has issued a substantial amount of tax-exempt debt prior to the adoption of these procedures. With respect to this prior issued debt, the Representative will take reasonable steps to collect and maintain appropriate documentation of compliance with these procedures. However, the [Type] recognizes that such documentation may not exist with respect to some of the items enumerated in these procedures.

**Issuance -The Representative will:**

1. Confirm the filing of the Form 8038 or Form 8038-G (or applicable successor form) with Internal Revenue Service ("IRS"). Filing of the applicable Form 8038 is usually overseen by bond counsel at or soon after the closing of a bond issue.
2. Obtain and store the Transcript of Proceedings prepared by bond counsel (which typically includes the applicable Form 8038 and the Federal Tax Certificate containing the [Type] expectations as of the date of issuance of the bond issue).

**Recordkeeping -The Representative will:**

1. Establish a plan for keeping relevant books and records as to the investment and the expenditure of bond proceeds.
2. Keep accurate records including:
   * Basic records relating to the bond transactions (including the bond ordinances, loan agreements, and bond counsel opinion; see Transcript of Proceeding, above);
   * Documentation evidencing the expenditure of bond proceeds;
   * Documentation evidencing use of bond-financed property by public and private sources (i.e., copies of management contracts);
   * Documentation evidencing all sources of payment or security for the bonds; and
   * Documentation pertaining to any investment of bond proceeds (including the purchase and sale of securities, SLGS subscriptions, yield calculations for each class of investments, actual investment income received from the investment of proceeds, guaranteed investment contracts and rebate calculations).
3. Keep all records in a manner that ensures their complete access to the IRS so long as they are material. While this is typically accomplished through the maintenance of hard copies, records may be kept in an electronic format if certain requirements are satisfied, in accordance with the guidelines in Revenue Procedure 97-22, 1997-1 C.B. 652.
4. Keep the relevant records for each issue of bonds for as long as such issue of bonds is outstanding (including any bonds issued to refund such issue of bonds) plus three years after the final redemption date of the bonds.

**Arbitrage Rebate and Arbitrage Yield Restriction -The Representative will:**

1. Engage the services of an arbitrage/rebate consultant for assistance in compliance with arbitrage related issues.
2. Work with bond counsel, financial advisor and/or arbitrage/rebate consultant to monitor compliance with "temporary period exceptions" for expenditure of bond proceeds, typically three years for new money bonds and provide for yield restriction of investments or "yield reduction payments" if exceptions are not satisfied.
3. Work with bond counsel and financial advisor to ensure investments acquired with bond proceeds are purchased at fair market value. This may include use of bidding procedures under the regulatory safe harbor (Section 1.148-5(d) of the Regulations).
4. Consult with bond counsel or arbitrage rebate consultant prior to the creation of funds which would reasonably be expected to be used to pay debt service on tax-exempt bonds to determine in advance whether such funds must be invested at a restricted yield (i.e., yield restricted).
5. Consult with bond counsel and financial advisor before engaging in post issuance credit enhancement transactions (e.g., bond insurance, letter of credit) or hedging transactions (e.g., interest rate swap, cap).
6. Consult with bond counsel, financial advisor, and/or arbitrage rebate consultant to identify situations in which compliance with applicable yield restrictions depends upon subsequent investments (e.g., purchase of 0% SLGS from U.S. Treasury) and monitor implementation.
7. Work with arbitrage rebate consultant to arrange for timely computation of rebate/yield reduction payment liability and, if an amount is payable, for timely filing of Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate (or applicable successor form), and payment of such liability. Rebate/Yield Reduction payments are ordinarily due at 5-year intervals.

**Private Use of Bond-Financed Facilities -The Representative will:**

1. Create and maintain records of which proceeds of bond issues were used to finance which facilities. These records shall incorporate the refunding or partial refunding of any bond issues.
2. Record the allocation of bond proceeds to expenditures, including reimbursements. These records will be consistent with the expenditures used for arbitrage purposes.
3. Record the allocation of bond proceeds and funds from other sources in connection with any bond funded project. Review expenditure of bond proceeds with bond counsel and/or consulting engineer to ensure bond proceeds are used for qualifying costs.
4. Review with bond counsel prior to the sale or lease of a bond-financed facility, or the granting of a license or management contract, or any other arrangement allowing private use of a bond financed facility, the terms of such arrangement.
5. Keep records of private use, if any, of bond financed facilities to monitor the amount of private use of bond financed facilities. Private use of bond-financed facilities shall be reviewed once a year (in connection with the preparation of the annual financial statements). If a change in private use occurs, bond counsel will be consulted to determine if remedial action is necessary.

**Reissuance -The Representative will:**

1. Consult with bond counsel to identify any post-issuance modification to the terms of bonds which could be treated as a current refunding of "old" bonds by "new" bonds, often referred to as a "reissuance."
2. Consult with bond counsel to determine whether any "remedial action" (see item (e) under "Private Use of Bond-Financed Facilities" above) in connection with private use must be treated as a "reissuance."