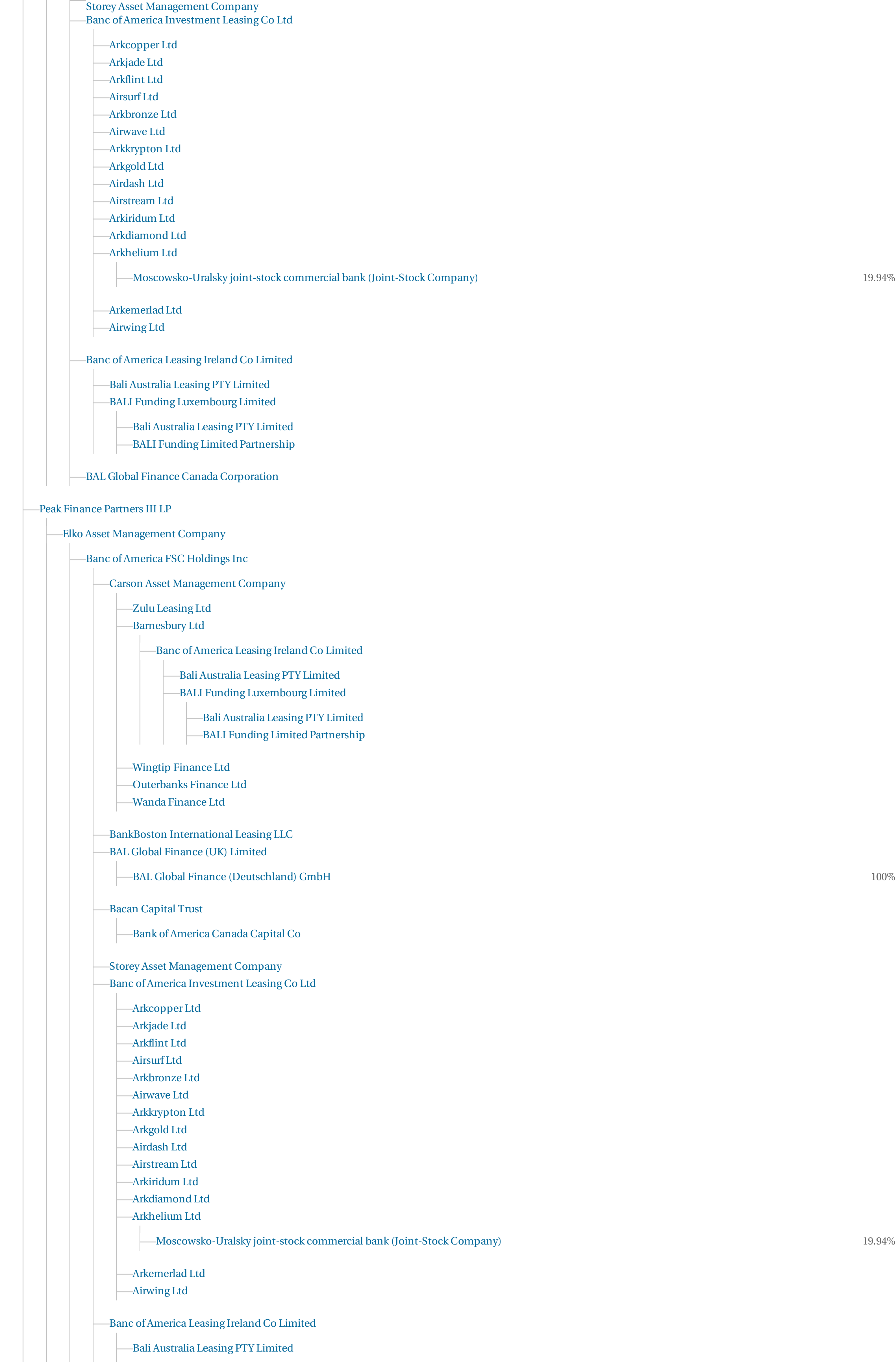


Subsidiaries List

BOA

SP St James LP	
Bank of America Housing Fund Limited Partnership	
New Hampshire Equity Fund 2004 LP	
Fountains at Saxon Pointe Blvd Group Partners Limited	
Olympic and Sound View LLC	
MS Guaranteed Tax Credit Fund XXII LLC	
WNC Institutional Tax Credit Fund XXV LLC	
Lorena Apartments A California Limited Partnership	
Boston World Holding Corporation	
Bank of America Negocios e Participacoes Ltda	
BBLA Holding Europe SL	
Boston Overseas Financial Corporation	100%
Boston Overseas Financial Corporation SA	99%
Boston Securities SA Sociedad de Bolsa	51%
Asesores Argentinos De Seguros SA	99%
The Eagle Investments SA	100%
The Eagle Corporation	100%
Boston Overseas Financial Corporation SA	
Boston Securities SA Sociedad de Bolsa	51%
Asesores Argentinos De Seguros SA	99%
Aguila Corp SAC	
Bancboston Aircraft Leasing Inc	
Electra Leasing LLC	38.05%
Bay 2 Bay Leasing LLC	33.3333%
BAL OMFSP LLC	
Federal Street Investments SA	100%
Aguila Corp SAC	
Fleet International Advisors SA	
NB Finance Lease Inc	
Montrose & Company LLC	
Washoe Asset Management Company	
Banc of America FSC Holdings Inc	
Carson Asset Management Company	
Zulu Leasing Ltd	
Barnesbury Ltd	
Banc of America Leasing Ireland Co Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Luxembourg Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Limited Partnership	
Wingtip Finance Ltd	
Outerbanks Finance Ltd	
Wanda Finance Ltd	
BankBoston International Leasing LLC	
BAL Global Finance (UK) Limited	
BAL Global Finance (Deutschland) GmbH	100%
Bacan Capital Trust	
Bank of America Canada Capital Co	





Merritt Community Capital Fund XIV LP	
Northwest Florida Black Business Investment Corporation	
Waxhaw Park Investments LLC	
Column GTC Fund VI LLC	
Jefferson Heights Housing LLC	
Inishmore Associates LP	
Centerline Housing Partnership III LP - Series 3	
Massachusetts Housing Equity Fund 1993-1994 Limited Partnership	
Washoe Asset Management Company	
Banc of America FSC Holdings Inc	
Carson Asset Management Company	
Zulu Leasing Ltd	
Barnesbury Ltd	
Banc of America Leasing Ireland Co Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Luxembourg Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Limited Partnership	
Wingtip Finance Ltd	
Outerbanks Finance Ltd	
Wanda Finance Ltd	
BankBoston International Leasing LLC	
BAL Global Finance (UK) Limited	
BAL Global Finance (Deutschland) GmbH	100%
Bacan Capital Trust	
Bank of America Canada Capital Co	
Storey Asset Management Company	
Banc of America Investment Leasing Co Ltd	
Arkcopper Ltd	
Arkjade Ltd	
Arkflint Ltd	
Airsurf Ltd	
Arkbronze Ltd	
Airwave Ltd	
Arkkrypton Ltd	
Arkgold Ltd	
Airdash Ltd	
Airstream Ltd	
Arkiridum Ltd	
Arkdiamond Ltd	
Arkhelium Ltd	
Moscowsko-Uralsky joint-stock commercial bank (Joint-Stock Company)	19.94%
Arkemerlad Ltd	
Airwing Ltd	
Banc of America Leasing Ireland Co Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Luxembourg Limited	
Bali Australia Leasing PTY Limited	
BALI Funding Limited Partnership	
BAL Global Finance Canada Corporation	
MS Guaranteed Tax Credit Fund XVI LLC	
Countryside Corporate Tax Credits XV Limited Partnership	
Banc of America Credit Products Inc	
ARDC Sutton Ltd	
Canterbury House - Michigan City LP	
Interbanking Systems SA	0.85%
Key Investment Fund LP V	
SunAmerica Affordable Housing Partners 132 A Nevada Limited Partnership	
Banc of America Neighborhood Services Corporation	
Silver Peak Reit Inc	
BAL Housing Investments LLC	
ClearXchange LLC	
Boston Capital Corporate Tax Credit Fund V	
MS Guaranteed Tax Credit Fund XXVI LLC	
Specialized Lending LLC	









St Louis Equity Fund 2003 LLC	
AMCAL Mission Fund LP	
Union Pond Limited Partnership	
Ardc Sutton II Ltd	
VB Housing LLC	
Curtain Lofts Limited Partnership	
Boricua Village Associates A-2 LP	
Heritage Park Apartments Roseville LP	
Bay Vista West LLLP	
Banc of America CDE LLC	
Parkview Gardens Rehabilitation I LP	
Banc of America E-Commerce Holdings Inc	
Raymond James Housing Opportunities Fund 3 LLC	
LIHTC Fund 2011-4 LLC	
SOP M Corp	
Onslow Finance LLC	
BOA Netherlands Cooperatieve UA	
BOA International Krediet BV	
Midland Corporate Tax Credit XVII Limited Partnership	
Glisan Commons Phase I Limited Partnership	
Massachusetts Housing Equity Fund 1998 Limited Partnership	
Raymond James Tax Credit Fund XVII LLC	
Captains Circle LLC	
East 112 Associates LLC	
HealthLogic Systems Corporation	
Boricua Village Associates LP	
Western Center Reserve LLC	
Hudson Housing Tax Credit Fund XXIX LP	
HPD Cedarwood LP	
Bell Mirage Estates LLC	
Gleneagles Trading LLC	
Magellan Bay Limited	
Corfe Hill Limited	
Hever Hill Limited	
Newfound Bay Limited	
Newfound Bay Investments Limited	
Nebaco Inc	
Maine Housing Equity Fund 2002 LP	
BAMS Solutions Inc	100%
Banc of America Merchant Services LLC	
BA Merchant Services LLC	
Acceptance Alliance LLC	
Acceptance Alliance LLC	
Kennerly-Maffitt Apartments Associates LP	
Bruckner By the Bridge II LLC	
Center Ridge Apartments LLLP	
Gables II LLC	100%
Tiffany Street Associates LP	
Encino Pointe Ltd	
Woodlands Barkley LLC	
Foxwood Preservation Partners LP	
Muirfield Trading LLC	
Key Tax Credit Investment Members No 31	
Costa Mariposa Ltd	
Banc of America Community Housing Investment Fund VI LP	
Centerline Credit Enhanced Partnership LP - Series L, Number 1	
Community Capital 2000 LP	
Banc of America Housing Fund VIII Limited Partnership LLLP	
Freeport VB Housing LP	
Maine Housing Equity Fund 2000 LP	
First Bank of Pinellas County Land Corporation	
Massachusetts Housing Equity Fund 1995 Limited Partnership	
BankAmerica Nominees (1993) PTE Ltd	
Pinehurst Trading Inc	
Birchwood Funding LLC	
Everest Funding LLC	
Tidewater Pointe Funding LLC	
Black Mountain Funding LLC	
Hampton Funding LLC	
Ballantyne Funding LLC	





				Merrill Lynch Global Asset Management Limited	
				Fundo de Investimento Financerio Multimercado Iceberg	
				Raymond James Housing Opportunities Fund 13 LLC	
				LaFayette Square II Ltd	
				Highland Loansource	
				Mercy Housing California 56, A California LP	
				Rufus King Court Limited Partnership	
				TCF BA/F-G LLC	
				Pacesetter/MVHC Inc	
				Pacesetter SBIC Fund Inc	
				Mesbic Ventures Inc	
				BA Leasing BSC LLC	
				BAL Solar Portfolio I LLC	
				Stephens North Limited Partnership	
				Cedarbrook-Plainfield Limited Partnership	
				Arlington Mill LP	
				JCCA Inc	
				Birmson LLC	
				Olmsted Green Rental I LLC	
				Orange Preservation Partners LP	
				El Norte Housing Associates LP	
				Adams 935 LP	
				Mercy Housing California XLIV, A California LP	
				Villas at Peruque Hills I LP	
				Community Reinvestment Group LC	
				Bancboston Ventures Inc	
				First Capital Corporation of Boston	100%
				BBV Management Co LLC	100%
				BBV Switch LP	100%
				Lakewood Pointe Ltd	
				Eastbridge Apartments LLC	
				Clifton Park Senior Housing LLC	
				Coral Hill LLC	
				Alamo Funding II Inc	
				Southwinds Partners LLLP	
				Magnolia Gardens I Ltd	
				Pilot Financial Corp	
				Zentac Productions Inc	
				Garnet LIHTC Fund XII-A LLC	
				MTC Fund III LLC	
				One Bryant Park LLC	
				2300 Pennsylvania Avenue LLC	
				Galway Holdings Trust	
				Limacon Park Limited	
				White Rock Lane LLC	
				Silver Peak Reit Inc	
				Limacon Park Limited	
				Stephens South LP	
				SP Two Ltd	
				Banc of America Arena Community Development LLC	
				Costa Ibiza Ltd	
				Heathrow LLC	
				Two Piccadilly Holdings Inc	
				Piccadilly Financing LLC	
				Red River Park Inc	
				Medina Lane Inc	
				Regent Street II Inc	
				Specialized Lending LLC	
				NEF Community Investment Fund Limited Partnership	
				Fleet Affordable Housing Partners II	
				BAC Retail Group LLC	
				Shovel Works One LLC	



			<div> <div>Arkcopper Ltd</div> <div>Arkjade Ltd</div> <div>Arkflint Ltd</div> <div>Airsurf Ltd</div> <div>Arkbronze Ltd</div> <div>Airwave Ltd</div> <div>Arkkrypton Ltd</div> <div>Arkgold Ltd</div> <div>Airdash Ltd</div> <div>Airstream Ltd</div> <div>Arkiridum Ltd</div> <div>Arkdiamond Ltd</div> <div>Arkhelium Ltd</div> <div> <div>Moscowsko-Uralsky joint-stock commercial bank (Joint-Stock Company)</div> <div>19.94%</div> </div> <div>Arkemerlad Ltd</div> <div>Airwing Ltd</div> </div>
			<div> <div>Banc of America Leasing Ireland Co Limited</div> <div> <div>Bali Australia Leasing PTY Limited</div> <div>BALI Funding Luxembourg Limited</div> <div> <div>Bali Australia Leasing PTY Limited</div> <div>BALI Funding Limited Partnership</div> </div> </div> </div>
			<div> <div>BAL Global Finance Canada Corporation</div> </div>
			<div> <div>Massachusetts Housing Equity Fund 2001 LLC - Series F</div> <div>MLBUSA Community Development Corp</div> <div> <div>Merrill Lynch NMTC Corp</div> </div> </div>
			<div> <div>Banc of America Preferred Funding Corporation</div> <div>Chinatown Metro Apartments LP</div> <div>Highland Terrace Limited Partnership</div> <div>Calnevari Holdings Inc</div> </div>
			<div> <div> <div>Goldbourne Park Limited</div> <div> <div>Hornby Lane Limited</div> <div> <div>Waxhaw Park Investments LLC</div> </div> </div> <div>Tonopah LLC</div> <div> <div>Hornby Lane Limited</div> <div>Waxhaw Park Investments LLC</div> </div> </div> </div>
			<div> <div>Perryman Station Associates LP</div> <div>Hunter Bay LLC</div> <div>Village-Side Housing Partners LP</div> <div>Cherry Creek San Jose LP</div> <div>Linden Knolls Residence LLC</div> <div>California Environmental Redevelopment Fund LLC</div> <div>Sol y Luna LP</div> <div>SPP Fund II Master Tenant LLC</div> <div>Spencer Row Limited Partnership</div> <div>First Perry Bancorp Inc</div> <div> <div>First National Bank in Pinckneyville</div> <div>First National Insurance Services Inc</div> <div>First National Investments Inc</div> <div>100%</div> </div> </div>
			<div> <div>Highland Manor/MHT Limited Dividend Housing Association Limited Partnership</div> <div>BANA Defeasance Holding Company LLC</div> <div> <div>BANA BACM 2002-PB2 SB 1 LLC</div> <div>BANA Defeasance Manager BACM 2004-1 SB 1 LLC</div> <div> <div>BANA BACM 2004-1 SB 1 LLC</div> </div> <div> <div>BANA GECCMC 2004-C1 SB 1 LLC</div> <div>BANA BACM 2004-4 SB 1 LLC</div> <div>BANA Defeasance Manager BACM 2005-6 SB 1 LLC</div> <div> <div>BANA BACM 2005-6 SB 1 LLC</div> </div> <div>BANA Defeasance Manager NLFC 1999 2 SB 1 LLC</div> <div> <div>BANA NLFC 1999-2 SB 1 LLC</div> </div> <div>BANA Defeasance Manager GECCMC 2003-C1 SB 1 LLC</div> <div> <div>BANA GECCMC 2003-C1 SB 1 LLC</div> </div> <div>BANA GECCMC 2002-3 SB 1 LLC</div> </div> </div></div>



—BANA Defeasance Manager BACM 2005-2 SB 1 LLC

—BANA BACM 2005-2 SB 1 LLC

—BANA BACM 2004-1 SB 1 LLC

—BANA Defeasance Manager CSFB 2002-CKS4 SB 1 LLC

—BANA CSFB 2002-CKS4 SB 1 LLC

—BANA Defeasance Manager CSFB 2004-C1 SB 1 LLC

—BANA CSFB 2004-C1 SB 1

—BANA CSFB 2004-C1 SB 1 LLC

—BANA GECCMC 2005-C2 SB 1 LLC

—BANA Defeasance Manager BACM 2005-2 SB 1 LLC

—BANA BACM 2005-2 SB 1 LLC

—BANA BACM 2005-5 SB 1 LLC

—BANA GECCMC 2004-C3 SB 1 LLC

—BANA BACM 2001-PB1 SB 1 LLC

—BANA Defeasance Manager BACM 2004-6 SB 1 LLC

—BANA BACM 2004-6 SB 1 LLC

—BANA BACM 2003-1 SB 1 LLC

—BANA GECCMC 2003-C2 SB 1 LLC

—BANA Defeasance Manager MLMT 2004-MKB1 SB 1 LLC

—BANA MLMT 2004-MKB1 SB 1 LLC

—BANA Defeasance Manager BACM 2005-5 SB 1 LLC

—BANA BACM 2005-5 SB 1 LLC

—BANA BACM 2002-2 SB 1 LLC

—BANA Defeasance Manager GECCMC 2003-C2 SB 1 LLC

—BANA GECCMC 2003-C2 SB 1 LLC

—BANA BACM 2006-4 SB 1 LLC

—BANA Defeasance Manager CSFB 2002-CKS4 SB 1 LLC

—BANA CSFB 2002-CKS4 SB 1 LLC

—BANA Dorado/Alvarado SB 1 LLC

—BANA BACM 2007-1 SB 1 LLC

—BANA Defeasance Manager BACM 2003-2 SB 1 LLC

—BANA BACM 2003-2 SB 1 LLC

—BANA Defeasance Manager GECCMC 2004-C1 SB 1 LLC

—BANA GECCMC 2004-C1 SB 1 LLC

—BANA BACM 2005-6 SB 1 LLC

—BANA BACM 2004-2 SB 1 LLC

—BANA CSFB 2004-C1 SB 1 LLC

—BANA Defeasance Manager BACM 2002-2 SB 1 LLC

—BANA BACM 2002-2 SB 1 LLC

—BANA BACM 2004-3 SB 1 LLC

—BANA Defeasance Manager BACM 2004-4 SB 1 LLC

—BANA BACM 2004-4 SB 1 LLC

—BANA Defeasance Manager BACM 2008-1 SB 1 LLC

—BANA BACM 2008-1 SB 1 LLC

—BANA Defeasance Manager GECCMC 2005-C2 SB 1 LLC

—BANA GECCMC 2005-C2 SB 1 LLC

—BANA Defeasance Manager BACM 2005-2 SB 1 LLC

—BANA BACM 2005-2 SB 1 LLC

—BANA Defeasance Manager BACM 2005-1 SB 1 LLC

—BANA BACM 2005-1 SB 1 LLC

—BANA BACM 2000-2 SB 1 LLC

—BANA NLFC 1998-2 SB 1 LLC

—BANA BOA-FUNB 2001-3 SB 1 LLC

—BANA BACM 2006-1 SB-1 LLC

—BANA Defeasance Manager BACM 2007-1 SB 1 LLC





33.3333%







100%

	<div><div><div><div><div><div></div><div>Barnesbury Ltd</div></div></div><div><div><div><div><div></div><div>Banc of America Leasing Ireland Co Limited</div></div><div><div><div><div><div></div><div>Bali Australia Leasing PTY Limited</div></div><div><div><div><div><div></div><div>BALI Funding Luxembourg Limited</div></div><div><div><div><div><div></div><div>Bali Australia Leasing PTY Limited</div></div><div><div><div><div><div></div><div>BALI Funding Limited Partnership</div></div></div></div></div></div></div></div></div></div></div><div><div><div>Wingtip Finance Ltd</div><div>Outerbanks Finance Ltd</div><div>Wanda Finance Ltd</div></div></div></div></div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>BankBoston International Leasing LLC</div></div><div><div><div><div><div></div><div>BAL Global Finance (UK) Limited</div></div><div><div><div><div><div></div><div>BAL Global Finance (Deutschland) GmbH</div></div></div></div></div></div></div></div></div></div></div>	100%
	<div><div><div><div><div></div><div>Bacan Capital Trust</div></div><div><div><div><div><div></div><div>Bank of America Canada Capital Co</div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>Storey Asset Management Company</div></div><div><div><div><div><div></div><div>Banc of America Investment Leasing Co Ltd</div></div><div><div><div><div><div></div><div>Arkcopper Ltd</div></div><div><div><div><div><div></div><div>Arkjade Ltd</div></div><div><div><div><div><div></div><div>Arkflint Ltd</div></div><div><div><div><div><div></div><div>Airsurf Ltd</div></div><div><div><div><div><div></div><div>Arkbronze Ltd</div></div><div><div><div><div><div></div><div>Airwave Ltd</div></div><div><div><div><div><div></div><div>Arkkrypton Ltd</div></div><div><div><div><div><div></div><div>Arkgold Ltd</div></div><div><div><div><div><div></div><div>Airdash Ltd</div></div><div><div><div><div><div></div><div>Airstream Ltd</div></div><div><div><div><div><div></div><div>Arkiridum Ltd</div></div><div><div><div><div><div></div><div>Arkdiamond Ltd</div></div><div><div><div><div><div></div><div>Arkhelium Ltd</div></div></div></div></div><div><div><div><div><div></div><div>Moscowsko-Uralsky joint-stock commercial bank (Joint-Stock Company)</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div>	19.94%
	<div><div><div><div><div></div><div>Arkemerlad Ltd</div></div><div><div><div><div><div></div><div>Airwing Ltd</div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>Banc of America Leasing Ireland Co Limited</div></div><div><div><div><div><div></div><div>Bali Australia Leasing PTY Limited</div></div><div><div><div><div><div></div><div>BALI Funding Luxembourg Limited</div></div><div><div><div><div><div></div><div>Bali Australia Leasing PTY Limited</div></div><div><div><div><div><div></div><div>BALI Funding Limited Partnership</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>BAL Global Finance Canada Corporation</div></div></div></div></div>	
	<div><div><div><div><div></div><div>BA Australia Ltd</div></div></div></div></div>	100%
	<div><div><div><div><div></div><div>Bank of America Negocios e Participacoes Ltda</div></div><div><div><div><div><div></div><div>BBLA Holding Europe SL</div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>NB (Bahamas) Ltd</div></div><div><div><div><div><div></div><div>Banc of America Securities (India) Private Limited</div></div><div><div><div><div><div></div><div>LBC Ltd</div></div></div></div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>Banc of America Dutch Auction Preferred Corporation</div></div><div><div><div><div><div></div><div>Manele Bay II Limited</div></div><div><div><div><div><div></div><div>Villages of La Costa Southwest LLC</div></div></div></div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>BA International (Cayman) Ltd</div></div><div><div><div><div><div></div><div>FDS Financial Data Services Limited</div></div><div><div><div><div><div></div><div>Bank of America Singapore Ltd</div></div><div><div><div><div><div></div><div>BA Overseas Holdings</div></div><div><div><div><div><div></div><div>Banc of America Securities (India) Private Limited</div></div><div><div><div><div><div></div><div>BA Electronic Data Processing (Guangzhou) Ltd</div></div><div><div><div><div><div></div><div>Banc of America Securities Canada Holding Corp</div></div><div><div><div><div><div></div><div>Banc of America Securities Canada Co</div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div></div>	100%
	<div><div><div><div><div></div><div>BA Employment Services Limited</div></div><div><div><div><div><div></div><div>BankAmerica Nominees Limited (London)</div></div><div><div><div><div><div></div><div>BALI Funding Limited Partnership</div></div></div></div></div></div></div></div></div></div></div>	
	<div><div><div><div><div></div><div>Bank of America Mexico SA Institución de Banca Múltiple</div></div></div></div></div>	100%
	<div><div><div><div><div></div><div>Bank of America Malaysia Berhad</div></div></div></div></div>	100%



