

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-6506-N-01]

Non-availability Waiver applicable to Domestically Assembled Solar Photovoltaics (PV) panels referred to as “Solar Modules” under Build America, Buy America Manufactured Product Provisions as Applied to Recipients of Department of Housing and Urban Development Federal Financial Assistance

AGENCY: Office of the Secretary, U.S. Department of Housing and Urban Development (HUD).

ACTION: Final Notice.

SUMMARY: In accordance with the Build America, Buy America Act (BABA), this Final Notice advises that HUD is providing a temporary, limited non-availability partial waiver of the manufactured product requirements in BABA included in the Infrastructure Investment and Jobs Act (IIJA) for domestically assembled solar modules used in Federal financial assistance (FFA) awarded for infrastructure projects. This waiver covers multiple projects that HUD anticipates will involve the installation of solar modules with the intent of addressing multiple project specific non-availability waivers in one document to reduce paperwork and support administrative efficiency. The narrowly tailored BABA waiver in this notice supports the establishment of a domestic solar supply chain, increases benefits for domestic solar manufacturing, and helps reduce risks for vulnerable populations.

DATES: Applicability Date: January xx, 2025. This waiver is effective until December 31, 2025.

The waiver applies to solar modules with Final Assembly in the United States (as defined below in section IV of the preamble of this Final Notice).

FOR FURTHER INFORMATION CONTACT: Faith Rogers, Department of Housing and Urban Development, 451 Seventh Street SW, Room 10126, Washington, DC 20410-5000, at (202) 402-7082 (this is not a toll-free number). HUD welcomes and is prepared to receive calls from individuals who are deaf or hard of hearing, as well as individuals with speech and

communication disabilities. To learn more about how to make an accessible telephone call, please visit <https://www.fcc.gov/consumers/guides/telecommunications-relay-service-trs>. HUD encourages submission of questions about this document be sent to BuildAmericaBuyAmerica@hud.gov.

I. Build America, Buy America

The Build America, Buy America Act (“BABA” or “the Act”) was enacted on November 15, 2021, as part of the Infrastructure Investment and Jobs Act (“IIJA”) (Pub. L. 117-58). The Act establishes a domestic content procurement preference, the BAP, for Federal infrastructure programs. Section 70914(a) of the Act establishes that no later than 180 days after the date of enactment, HUD must ensure that none of the funds made available for infrastructure projects may be obligated by the Department unless it has taken steps to ensure that the iron, steel, manufactured products, and construction materials used in a project are produced in the United States. In section 70912, the Act further defines a project to include “the construction, alteration, maintenance, or repair of infrastructure in the United States” and includes within the definition of infrastructure those items traditionally included along with buildings and real property. Thus, starting May 14, 2022, new awards of HUD FFA, and any of those funds newly obligated by HUD then obligated by the grantee for infrastructure projects, are covered under BABA provisions of the Act, 41 U.S.C. 8301 note, unless covered by a waiver.

Solar modules are manufactured products. Per section 70912(6)(B) of the Act, manufactured products are considered to be produced in the United States if (i) the manufactured product was manufactured in the United States; and (ii) the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation.

II. HUD's Progress in Implementation of the Act Generally

The IIJA and the Inflation Reduction Act (Pub. L. 117-169, Aug. 16, 2022) provided historic investments for federal infrastructure, including \$1 billion in funding for green retrofits. These developments, in addition to HUD's base funding, provide an opportunity for significant expansion of domestic manufacturing capacity for products. Since the enactment of the Act, HUD has worked diligently to develop a plan to fully implement the BAP across its FFA programs. HUD understands that advancing Made in America objectives is a continuous effort and believes setting forth a transparent schedule of future implementation for FFA programs provides recipients, stakeholders, and industry partners with the time and notice necessary to efficiently and effectively implement the BAP. HUD continues its efforts to implement the Act in HUD's FFA programs consistent with the guidance and requirements of the Made in America Office of the Office of Management and Budget (OMB), including guidance concerning compliance with the BAP.

In order to ensure orderly implementation of the BAP across HUD's FFA programs, HUD has provided public interest, general applicability waivers in order to implement the BAP in phases in connection with the application of the BAP in such programs and announced a corresponding implementation plan. As part of those efforts, HUD has published two general applicability, public interest waivers covering Exigent Circumstances and De Minimis and Small Grants; a general applicability, public interest waiver applied to Pacific Island Territory Recipients of HUD FFA; and waivers that remain applicable to funds obligated by HUD during the relevant periods of applicability, all of which can be found at https://www.hud.gov/program_offices/general_counsel/build_america_buy_america/waiver.

III. Waivers

Under section 70914(b), HUD and other Federal agencies have authority to waive the

application of a domestic content procurement preference when (1) application of the preference would be contrary to the public interest, (2) the materials and products subject to the preference are not produced in the United States at a sufficient and reasonably available quantity or satisfactory quality, or (3) inclusion of domestically produced materials and products would increase the cost of the overall project by more than 25 percent. All waivers must have a written explanation for the proposed determination; provide a period of not less than fifteen (15) calendar days for public comment on the proposed waiver; and submit the proposed waiver to the OMB Made in America Office for review to determine if the waiver is consistent with policy.

Section 70914(c) provides that a waiver under section 70914(b) must be published by the agency with a detailed written explanation for the proposed determination and provide a public comment period of not less than 15 days. Pursuant to section 70914(d)(2), when seeking to extend a waiver of general applicability, HUD is required to provide for a public comment period of not less than 30 days on the continued need such waiver.

IV. Waiver

In this Final Notice, HUD is providing a new and limited, temporary, non-availability partial waiver of the manufactured product requirements of Section 70914(a) of the Build America, Buy America Act (“BABA”) included in the IIJA (Pub. L. No. 117-58) for domestically assembled solar modules used in federal financial assistance awarded for infrastructure projects. This waiver covers multiple projects that HUD anticipates will involve the installation of solar modules with the intent of addressing multiple project specific non-availability waivers into one document to reduce paperwork and support administrative efficiency.

HUD’s waiver *requires domestic assembly* versus a waiver of the full manufactured product requirements, which would allow assembly to occur outside the United States. This

waiver is intended to provide time needed for domestic solar module manufacturing capability to meet demand for BABA-compliant solar modules by supporting and encouraging continued investments while bringing the benefits of solar power to the HUD's financial assistance recipients.

This waiver is effective until December 31, 2025, for all new solar modules with Final Assembly in the United States. Solar modules where final assembly occurred outside the United States are not eligible for coverage under this waiver. "Final Assembly" means all operations involved in the transformation of individual solar cells and all other module components into a fully functional encapsulated module, including deposition of electrically active PV absorber material (e.g., cadmium telluride on glass), etc. For recipient expenditures to be covered by this waiver, the solar modules will need to be installed by June 30, 2026. "Installed by" means modules being permanently fastened to an outdoor support structure at the project site. HUD will apply this waiver to all Federal Financial Assistance included in the appendix starting on page 14. For awards and amendments that otherwise meet the criteria of the waiver but were obligated prior to the Effective Date, the waiver will apply to eligible expenditures incurred on or after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** for the period that the waiver is active.

In accordance with Section 70914(c) of the BABA, HUD is issuing a limited, partial general applicability non-availability waiver of the BABA manufactured product requirements for domestically assembled solar modules used in Federal financial assistance awards for infrastructure projects due to the determination that compliant solar modules are not available in sufficient quality or quantity for use in HUD-funded infrastructure projects. The Department of Energy conducted market research to determine the availability of BABA compliant solar modules, which included subject matter expert analysis of domestic solar production based on

announcements and non-public manufacturing plans disclosed by manufacturers. Based on this market research, HUD finds that BABA-compliant solar modules are not produced in the United States in sufficient and reasonably available quantities for use in HUD-assisted solar projects, and will not become available in sufficient and reasonably available quantities until December 2025 or later. This waiver will ensure recipients can effectively carry out the activities of their award in a timely manner while promoting domestic solar module manufacturing. HUD issues this waiver on the basis of non-availability in accordance with Section 70914(b)(2) of the BABA.

V. Waiver Justification

HUD is issuing a temporary, limited partial non-availability waiver of BABA manufactured product requirements for solar modules to apply to the use of domestically assembled modules that may incorporate foreign components. The United States is the second largest market for solar hardware, representing about 10%-15% of global solar demand. Developing and enhancing United States solar manufacturing will mitigate global supply chain challenges and meet decarbonization goals as well as benefit United States' workers, employers, and the economy. To reestablish domestic solar manufacturing in the United States, entities that produce and sell solar components will require a holistic industrial strategy to offset the 30-40% higher cost of domestic solar production relative to imported components. This narrowly tailored BABA waiver will meet immediate solar demands while the domestic solar industry expands supply.

Domestically, the United States currently has 10,600 MWdc/year nameplate production capacity for CdTe modules and 47,000 MWdc/yr nameplate production capacity for c-Si modules. Market research indicates c-Si module production capacity was historically underutilized for a variety of reasons, including foreign competition, workforce shortages, and

obsolete production equipment, with about 3,700 MWdc actually produced and sold in 2023 compared to a nameplate capacity of 15,000 MWdc/yr at the end of 2023. Capacity for c-Si modules has continued growing significantly in 2024 and as production is ramping, utilization rates are expected to grow. As of November 2024, domestic c-Si cell production in the United States has just restarted and production is also anticipated to grow. HUD has a portfolio of approximately 4.5 million public and assisted housing units. The HUD portfolio consumes an estimated 49,000 Gigawatt-hours of energy per year at a cost of \$5.5 billion in annual utilities. Electricity makes up approximately 59% of all energy usage and 78% of the utility cost, creating significant demand and incentive to deploy solar energy on HUD's portfolio. This demand is anticipated to increase with the rise of extreme heat across the country and growing need to providing cooling for homes.

There are a significant number of grant programs funded by HUD that could be used to pay for solar installations subject to BABA. Even where the funding was obligated by HUD prior to being subject to BABA, any new funding source added to a project that becomes subject to BABA might make the entire project subject to BABA, for example in the Public Housing Capital Fund. However, more importantly, the demand for solar modules in HUD-funded projects subject to BABA will derive from projects funded not only by HUD itself, but also by projects where HUD funding is part of the "Capital Stack" of a project that may or may not be subject to BABA. Two significant examples of such programs are the Clean Energy Tax Credits and Solar for All.

A significant driver of demand for solar modules stems from the Investment Tax Credit (ITC). Projects that are funded with the ITC that also qualify for additional bonus credits will often be located on or directly benefit HUD-assisted housing. Under the Clean Electricity Low-

Income Communities Bonus Credit under section 48E(h) of the Internal Revenue Code, HUD-assisted properties are categorically eligible for the highest bonus credit available under the allocation of for eligible property that is part of a qualified low-income residential building project also known as a Category 3 facility. It is highly likely, therefore, that such projects will further spur demand for solar modules purchased with HUD Federal financial assistance that is subject to BABA. Furthermore, 100% of the 7-billion-dollar Solar for All program funded by the Environmental Protection Agency must be spent in low and disadvantaged communities, which are often the same communities that receive some form of HUD funding subject to BABA and will likely be combined with such funding.

In addition to current production capacity, future domestic manufacturing indicates growth will result in substantially more BABA-compliant module supply. As of November 2024, over \$20 billion in planned solar investments have been announced at over 148 new and expanded manufacturing plants for modules, module parts, and other hardware. U.S. Department of Energy subject matter experts performed a probabilistic analysis of these announcements to identify a date when full BABA compliance may be achievable. Subject matter expert review identified technical delays from announced dates due to site readiness as well as likelihood of project success and considered the time required to ramp to full production capacities. Overall analysis concludes that domestic manufactures will likely be capable of producing fully BABA-compliant modules in sufficient quantities for all Federal financial assistance recipients no sooner than December 31, 2025. Thus, HUD proposes to find that BABA-compliant solar modules are not produced in the United States in sufficient and reasonably available quantities for use in HUD-assisted solar projects and will not become available in sufficient and reasonably available quantities until December 2025.

To support BABA compliance verification, HUD is considering step-certification, under which each handler (supplier, fabricator, manufacturer, processor, etc.) of the subject products and materials certifies that their step in the process was domestically performed. Each time a step in the manufacturing process takes place, the manufacturer delivers its work along with a certification of its origin. This process is common practice for verifying Buy America requirements for iron and steel. A solar step process may include manufacture of the wafers, cells, and modules in the United States, or equivalent processes for other solar manufacturing technologies.

VI. Impact Absent the Waiver

Without a waiver, HUD anticipates most recipients with solar projects subject to BABA will develop, implement, and submit unavailability waiver packages for solar modules. This conclusion is based upon well-established domestic sourcing challenges for BABA-compliant solar modules. The corresponding administrative burden will impact the cost and schedule of recipients and, in some cases, diminish the use of solar projects, or, in extreme cases, deter overall participation. For those that participate and propose solar projects, recipient resources will be required to perform market research and submit unavailability packages.

Project schedules will need to be extended to account for waiver development and waiver processing through final approval. These anticipated delays adversely impact numerous agency goals of these projects, including climate action and energy justice.

The absence of a narrowly tailored BABA waiver will result in missed strategic opportunities to advance goals such as those within EO 14017 *American's Strategy to Secure the Supply Chain for a Robust Clean Energy Transition* and EO 14057 *Catalyzing Clean Energy Industries and Jobs Through Federal Sustainability*, in addition to the goals of EO 14005.

This narrowly tailored BABA waiver will support the establishment of a domestic solar supply chain. Fundamentally, the domestic content provisions in the IRA clean energy production and investment tax credits, including relating to Internal Revenue Code sections 45, 45X, 45Y, 48, and 48E, including the domestic content bonus credit, constitute the significant driver for increasing the overall demand for domestic solar modules. Requiring full BABA compliance for Federal financial assistance projects, as opposed to the narrowly tailored BABA compliance in this waiver, would produce limited benefits for domestic solar manufacturing while potentially placing projects targeting vulnerable populations at risk.

VII. Assessment of Cost Advantage of a Foreign-Sourced Product

Under OMB Memorandum M-24-02, agencies are expected to assess “whether a significant portion of any cost advantage of a foreign-sourced product is the result of the use of dumped steel, iron, or manufactured products or the use of injuriously subsidized steel, iron, or manufactured products” as appropriate before granting a waiver. HUD’s analysis has concluded that this assessment is not applicable to this waiver because this waiver is not based on cost advantage of foreign sourced products.

VIII. Duration of Waiver

This waiver applies to expenditures on solar panels after **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and by December 31, 2025, so long as those panels are installed by June 30, 2026.

IX. Comments on the Proposed Waiver

As required under section 70914 of the Act, HUD issued a notice proposing to issue this waiver and solicited comments from the public for a period of 15 days from the date of publication on HUD’s web page. The comment period was open from December 13, 2024, until December 28, 2024. HUD received 8 comments during the public comment period from a

variety of stakeholders. During the 15-day public comment period, 6 of the 8 commenters supported HUD's proposed waiver.

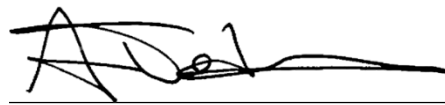
HUD received requests to extend the duration of the waiver, including the installation date. Commentors suggested removal of the installation date altogether or the establishment of longer durations based on geographic environmental challenges. After review and given the projected timelines for domestic cell makers to come online, the current durations and installation date requirement in the waiver are adequate.

HUD also received requests to expand the waiver to include other solar-related manufactured products, such as inverters and batteries. HUD, in collaboration with other agencies, actively monitors the growth of these industries and remains confident that sufficient BABA-compliant supply is available for these products.

Two commenters challenged the need for the waiver. HUD acknowledges that there are companies making strides to develop cell manufacturing capacity in the United States. Given HUD's analysis and other comments we received, HUD believes that the volume, quality, and availability of domestically produced modules made with domestically produced cells over the duration of the waiver will be inadequate to meet the needs of projects receiving Federal financial assistance. The same two commenters suggested adding Foreign Entity of Concern restrictions to the waiver. HUD notes that this is addressed in individual project terms and conditions.

HUD appreciates the comments and did not make any substantive changes to the waiver based on the comments received. HUD will continue to monitor the implementation of the BAP across its programs to ensure the most robust application possible in light of the important issues discussed above.

Dated: January 10, 2025

A handwritten signature in black ink, appearing to read 'Adrienne Todman', written over a horizontal line.

The Honorable Adrienne Todman

[Billing Code 4210-67]

Appendix

HUD Green and Resilient Retrofit Program (GRRP) Awardees

	Property Name	Owner Entity Name
1	Huntsville Summit	Meridian Commons Ltd.
2	Kings Road Apartments	Los Angeles County Development Authority
3	Pullman Point	Carlson Boulevard, L.P.
4	Liggins Tower	Liggins Tower, LLLP
5	Lincoln Terrace	Housing Authority of the City of Wray, Colorado
6	Ainakea Elderly Housing Project	Ainakea Partners LP
7	Scotland Yards I	Avanath Scotland Yard, LLC
8	Country Acres Apartments	KCG Development LLC
9	Edwardsville Court	The Green Dols, LLC
10	Bayou Galion	Bayou Galion Limited Partnership
11	Sharlo Terrace II	Sharlo II Terrace Apartments, LP
12	St. John Berchman's Manor	St. John Berchman's Apartments, LLC
13	St. Bernard III dba Rouquette IV	St. Bernard III
14	Mei Wah Village	Mei Wah Village, Inc.
15	St. Botolph Terrace	Madison Botolph II Limited Partnership
16	Autumn Woods Apartments	Autumn Woods LP
17	Vista Village	TWV Limited Partnership, a MN Limited Partnership
18	East Columbia Apartments	Columbia Development Program, Inc.
19	Traceway Villas	Mississippi Methodist Senior Services, Inc.
20	Turner Memorial Retirement Center	Greene County Retirement Systems, Inc.

<u>21</u>	<u>Centennial Park</u>	<u>Centennial Park Preservation LLC</u>
<u>22</u>	<u>Harbor View Plaza</u>	<u>Harbor View Plaza Ventures LLC</u>

<u>23</u>	<u>Seven Greens Apartments</u>	<u>Seven Greens Apartments LLC</u>
<u>24</u>	<u>Admiral Apartments</u>	<u>Wheeldon Admiral, LLC</u>
<u>25</u>	<u>Powell Boulevard Apartments, Inc.</u>	<u>Powell Boulevard Apartments, Inc.</u>
<u>26</u>	<u>Cobbs Creek NSA</u>	<u>South 54th Street Limited Partnership</u>
<u>27</u>	<u>St. George Athenagoras</u>	<u>St. George Senior Housing Corporation</u>
<u>28</u>	<u>Las Americas Housing</u>	<u>Anamar Developers Inc</u>
<u>29</u>	<u>Los Flamboyanes Apartments</u>	<u>Los Flamboyanes Apartments Limited Partnership</u>
<u>30</u>	<u>Pheasant Valley Courtyard</u>	<u>Pheasant Valley Courtyard, LLC</u>
<u>31</u>	<u>River View Towers</u>	<u>River View Housing Associates LP.</u>
<u>32</u>	<u>Countryside Village Apartments</u>	<u>NHDC Countryside Village, LLC</u>
<u>33</u>	<u>Pioneer Court</u>	<u>Pioneer Court Housing</u>
<u>34</u>	<u>Wildwood Court Apartments</u>	<u>Wild Garden Housing LLC</u>
<u>35</u>	<u>Prairie Estates</u>	<u>Valentine Good Samaritan Housing, Inc</u>
<u>36</u>	<u>Bay Bridge Housing</u>	<u>Bay Bridge Corporation</u>
<u>37</u>	<u>Aspen Court</u>	<u>Aspen Drive Housing, Inc.</u>
<u>38</u>	<u>Lamont House</u>	<u>Lamont House Inc</u>
<u>39</u>	<u>Rouquette Lodge III</u>	<u>Rouquette III</u>
<u>40</u>	<u>Lord Stirling Senior Housing</u>	<u>TCB Lord Stirling Urban Renewal L.P.</u>
<u>41</u>	<u>Inglis Gardens at Germantown</u>	<u>Germantown Section 811 Housing Corporation</u>
<u>42</u>	<u>Savannah Gardens Senior Residences</u>	<u>Savannah Gardens Senior Residences, Inc.</u>
<u>43</u>	<u>Jackson Towers</u>	<u>Lake Metropolitan Housing Authority</u>
<u>44</u>	<u>Forest Hills Village Apartments</u>	<u>Forest Hills Partners II, LLLP</u>
<u>45</u>	<u>St. Charles Villas</u>	<u>St. Charles Villas, LP</u>

<u>46</u>	<u>Hacienda Del Rio</u>	<u>Hacienda Senior Housing, L.P.</u>
<u>47</u>	<u>Providence Gardens</u>	<u>Providence Gardens Apartments, LP</u>
<u>48</u>	<u>Marina Towers Annex</u>	<u>Marina Annex Housing Partners, LP</u>

<u>49</u>	<u>Ocean View Gardens</u>	<u>OAHS Ocean View LP</u>
<u>50</u>	<u>Playa Del Alameda Apartments</u>	<u>OAHS Playa Del Alameda LP</u>
<u>51</u>	<u>Second St. Andrews Apartments</u>	<u>Second St Andrews Preservation Limited Partnership</u>
<u>52</u>	<u>Gateway Village Apartments</u>	<u>Gateway Village Apartments LLLP</u>
<u>53</u>	<u>Gateway Terrace Apartments</u>	<u>Gateway Terrace II LP</u>
<u>54</u>	<u>Hillsborough County VOA Living Center Inc.</u>	<u>Hillsborough Co VOA Living Center, Inc.</u>
<u>55</u>	<u>Riverside Park Apartments</u>	<u>Riverside Park Apartments LLLP</u>
<u>56</u>	<u>Jack Hall Waipahu</u>	<u>JHW Kuhualua Partners LP</u>
<u>57</u>	<u>Van Buren Place</u>	<u>Urban Van Buren, LP</u>
<u>58</u>	<u>Forest Apartments</u>	<u>Standard Forest Owner LLC</u>
<u>59</u>	<u>Madison Avenue Apartments</u>	<u>Madison Avenue Associates LLLP (via Purchase Agreement w/SOCAYR Inc)</u>
<u>60</u>	<u>West Byron Place</u>	<u>Urban West Byron, LP</u>
<u>61</u>	<u>Westminster Tower</u>	<u>Westminster Tower LP</u>
<u>62</u>	<u>Hickory Townhouses</u>	<u>Hickory Revitalization LLC</u>
<u>63</u>	<u>Elmtree Apartments</u>	<u>2020 Elmhurst Detroit LLC</u>
<u>64</u>	<u>Harlem Gateway NSA Site 2</u>	<u>Hargate JV Owners LLC</u>
<u>65</u>	<u>Georgetown Village</u>	<u>GV Preservation LLC</u>
<u>66</u>	<u>Victory One HDFC</u>	<u>Victory One HDFC</u>
<u>67</u>	<u>Burlwood Apartments</u>	<u>Hampstead Burlwood Limited Partnership</u>
<u>68</u>	<u>Norgate Plaza</u>	<u>Norgate Development Associates, L.P</u>
<u>69</u>	<u>Paul Robeson Houses</u>	<u>1990 ACP Jr. Blvd., LLC</u>

70	<u>Lima Towers</u>	<u>Lima Towers Acquisition, L.P.</u>
71	<u>Delmont Plaza</u>	<u>Delmont Plaza 2024 L.L.C.</u>
72	<u>Rock Ridge</u>	<u>Rock Ridge, LP</u>
73	<u>City View Towers</u>	<u>Linden Camilla, LLC</u>
74	<u>Fountain Heights</u>	<u>B'nai B'rith New Haven LLC</u>
75	<u>Luther Terrace</u>	<u>Luther Terrace Inc.</u>
76	<u>Oakhaven Village Apartments</u>	<u>Housing for the Elderly of Adamsville, Inc.</u>
77	<u>Forest Cove Apts I</u>	<u>Standard Forest Cove I Venture LP</u>
78	<u>Forest Cove Apts II</u>	<u>Standard Forest Cove II Venture LP</u>
79	<u>Coeur d'Alene Plaza</u>	<u>CDA Plaza, LP</u>
80	<u>Lake Forest II</u>	<u>WHPC-Lake Forest II, LLC</u>
81	<u>Talbot Bernard Senior Housing</u>	<u>Codman Square Neighborhood Development Corporation</u>
82	<u>PRC Westchester Avenue</u>	<u>PRC Westchester Avenue LLC</u>
83	<u>Carson Square</u>	<u>Carson Square Preservation LP</u>
84	<u>The Heights at West Rock</u>	<u>The Glendower Group</u>
85	<u>125th & Aurora Senior Housing</u>	<u>Low Income Housing Institute LIHI</u>
86	<u>Bon Secours New Shiloh I Apartments</u>	<u>Bon Secours New Shiloh I Limited Partnership</u>
87	<u>Parcel 9 Phase I - 4%</u>	<u>Parcel 9 Phase I-4 LLC</u>
88	<u>Parcel 9 Phase I - 9%</u>	<u>Parcel 9 Phase I - 9 LLC</u>
89	<u>Courtview Towers</u>	<u>Courtview Towers Housing LLC</u>
90	<u>Pleasant View Apartments</u>	<u>Pleasant View 2024 Limited Partnership</u>
		<u>NHF 2021 Limited Dividend Housing</u>
91	<u>North Hill Farms 2</u>	<u>Association L.L.C.</u>
92	<u>Woodlen Place Apartments</u>	<u>Woodlen Place Associates, L.P.</u>
93	<u>Northgate II</u>	<u>Fair Share Northgate II Associates, LP</u>

<u>94</u>	<u>Crafton Towers</u>	<u>Crafton Towers-AHI, Inc.</u>
<u>95</u>	<u>Gulfway Manor</u>	<u>Gulfway Housing Partners, LP</u>
<u>96</u>	<u>Summit at Lexington Square Apartments</u>	<u>TXLS, LP</u>
<u>97</u>	<u>Round Barn Apartments</u>	<u>Round Barn Housing Limited Partnership</u>
<u>98</u>	<u>Mid-Columbia Manor</u>	<u>Mid-Columbia Manor</u>
<u>99</u>	<u>Parkside</u>	<u>Parkside Apartments Preservation Limited Partnership</u>
<u>100</u>	<u>Garfield Hills Apartments</u>	<u>Garfield Hills Preservation Associates Limited Partnership</u>
<u>101</u>	<u>Riverside Apartments</u>	<u>Riverside 2023 L.L.C.</u>
<u>102</u>	<u>Summit at Prince Hall Village Apartments</u>	<u>TXPHV, LP</u>
<u>103</u>	<u>Clement Kern Gardens</u>	<u>CK-2003 Limited Dividend Housing Association Limited Partnership</u>
<u>104</u>	<u>Chelsea Plaza</u>	<u>Chelsea Plaza 2023 L.L.C.</u>
<u>105</u>	<u>Stonehedge Place Apartments</u>	<u>Stonehedge Apartments LLC</u>
<u>106</u>	<u>Fairweather Apartments - Beverly, Danvers, & Peabody</u>	<u>Fairweather Preservation Associates Limited Partnership</u>
<u>107</u>	<u>Southern Heights</u>	<u>Southern Heights Limited Partnership</u>
<u>108</u>	<u>Russel Erskine</u>	<u>Russel Erskine, LP</u>
<u>109</u>	<u>Travis Park Apartments</u>	<u>Travis Park Preservation LLC</u>