



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TE/GE

**Date:** APR 18 2013

**Contact Person:**

Tom Chen

**Employee ID Number:**

0235788

**Contact Telephone Number:**

(562) 491-7726

**Contact Address:**

501 W. Ocean Blvd.  
Long Beach, CA 90802

Timothy A. Stratton  
1 E. Washington Street, Suite 1600  
Phoenix, AZ 85004-2553

Re: Notification of No-Change Determination  
Certificates of Participation (Tucson Convention Center Project)  
Series 2002

Dear Mr. Stratton:

We are sending you the enclosed material under the provisions of your power of attorney or other authorization on file with us. For your convenience, we have listed the name of the taxpayer to whom this material relates.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Tom Chen  
Revenue Agent

Enclosure:

- Letter  
 Report  
 Other

Taxpayer's name: Rio Nuevo Multipurpose Facilities District



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TEGE

Date: **APR 18 2013**

Rio Nuevo Multipurpose Facilities District  
Attn: William A. Allen, CFO  
400 West Congress, Suite 1600  
Phoenix, AZ 85004-2553

**Contact Person:**

Tom Chen

**Employee ID Number:**

0235788

**Contact Telephone Number:**

562-491-7726

**Contact Address:**

Internal Revenue Service  
501 W. Ocean Blvd., 2<sup>nd</sup> Floor  
Long Beach, CA 90802

**Employer Identification Number**

86-1019362

Re: Notification of No-Change Determination  
Certificates of Participation (Tucson Convention Center Project), Series 2002.

Dear Mr. Allen,

We have recently completed our examination of the bond issue named above (the "Bonds"). As a result, we have made a determination to close the examination with no-change to the position that interest received by the beneficial owners of the Bonds is excludable from gross income under section 103 of the Internal Revenue Code.

Please note, if the need arises to open another examination of the Bonds, any change resulting from the future examination may affect all open years of the beneficial owners of the Bonds.

If you have any questions concerning this matter, please contact the person whose name and telephone number are shown in this letter.

Thank you for your cooperation in this matter.

Sincerely,

Allyson D. Belsome  
Manager, Tax-Exempt Bonds  
Field Operations