

Internal Revenue Service

Department of the Treasury

Date: MAY 04 2011

The Sports Authority of The Metropolitan Government
of Nashville and Davidson County
Attn: Arnett Bodenhamer, Chair
222 3rd Avenue North, Suite 300
Nashville, TN 37201

Contact Person:

Carl Scott
Employee ID Number:
1000875789
Contact Telephone Number:
501-396-5933
Contact Address:
IRS SE:T:G:TEB:7225 Stop 4900
700 W. Capitol Ave.
Little Rock, AR 72201

Employer Identification Number:
62-1620412

Re: Notification of No Change Determination
\$64,910,000 The Sports Authority of the Metropolitan Government of Nashville and Davidson County
Public Improvement Revenue Refunding Bonds, Series 2004

Dear Sir or Madam:

We have recently completed our examination of the bond issue(s) 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 on 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 or concerning this matter, please contact the person whose name and phone number are shown above.

Thank you for your cooperation in this matter.

Sincerely,



Robert E. Henn
Manager, Tax Exempt Bonds Field Operations

cc: Jeffery A. Oldham
G. Mark Mamantov