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**\$23,165,000**  
**COULEE MEDICAL FOUNDATION**  
**TAXABLE REVENUE BUILD AMERICA BONDS (DIRECT PAY)**  
**(GNMA COLLATERALIZED - COULEE MEDICAL CENTER)**  
**SERIES 2009A**

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**CLOSING MEMORANDUM**

The closing for the issuance of \$23,165,000 Taxable Revenue Build America Bonds (Direct Pay) (GNMA Collateralized - Coulee Medical Center) Series 2009A (the "Bonds"), by the Coulee Medical Foundation (the "Issuer"), occurred on October 29, 2009, at the Regional HUD Office in Seattle, Washington.

The parties to the transaction and their respective counsel are listed as follows:

ISSUER:	Coulee Medical Foundation Grand Coulee, Washington
DISTRICT:	Douglas, Grant, Lincoln & Okanogan Counties Public Hospital District No. 6 Grand Coulee, Washington
LENDER:	Red Mortgage Capital, Inc. Columbus, Ohio
UNDERWRITER:	Red Capital Markets, Inc. Columbus, Ohio
TRUSTEE:	U.S. Bank National Association Seattle, Washington
ISSUER'S COUNSEL	Stamper Rubens Stocker & Smith Spokane, Washington
LENDER'S COUNSEL:	Krooth & Altman LLP Washington, D.C.
UNDERWRITER'S COUNSEL:	Eichner & Norris PLLC Washington, D.C.
BOND COUNSEL:	Eichner & Norris PLLC Washington, D.C.
RATING AGENCY:	Standard & Poor's Rating Services New York, New York