

\$86,745,000
The Jefferson County Public Building Authority
Lease Revenue Warrants, Series 2006

CUSIP Numbers:

47276 PAF0; 47276 PAG8; 47276 PAH6; 47276 PAJ2; 47276 PAK9;
47276 PAL7; 47276 PAM5; 47276 PAN3; 47276 PAP8; 47276 PAQ6

October 8, 2012

The Jefferson County Public Building Authority (the “Authority”) has been notified that the Internal Revenue Service (the “Service”) has initiated an examination of the Authority’s Lease Revenue Warrants, Series 2006. The letter initiating the examination indicated that the Series 2006 Warrants have been selected by the Service for a routine examination. The examination is currently in progress.

This is a voluntary disclosure for information purposes only. A filing of this notice is not required by Rule 15c2-12. The Service has not made any determination about the tax-exempt status of the Series 2006 Warrants, including in particular any adverse notices or determinations described in Rule 15c2-12(b)(5)(i)(C)(6).

If the Service determines that Federal tax laws or regulations applicable to the Series 2006 Warrants have been violated, interest on the said Warrants could be declared taxable and a tax liability could be assessed against the holders of all or some portion of the said Warrants.

When the examination has been concluded, a notice will be posted. Inquiries should be directed to Mr. Travis Hulsey, Jefferson County Revenue Director, at hulseyt@jccal.org.