

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
1100 Green Street, L.P.	Griffin, Lisa	Gallo & Company	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
1100 Minor Avenue L.P.	Robinson, Lisa	Jacobson Jarvis	National Equity Fund 2005 LP	20-3052057	99.00%
1109 Madison Street L.P.	McCarthy, Meghan		New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
***** 112 Alves Lane Partners, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1993 Limited Partnership	36-3885995	99.99%
***** 1120 Madison, L.P.	McCarthy, Meghan	Samuel S. Adelsberg & Co.	Nationwide GFI	20-0690738	99.90%
11754 Vanowen Gardens, L.P.	Nelson, Gina	Holthouse, Carlin & Van Trigt LLP	California Equity Fund 1996 Limited Partnership	36-4089379	99.00%
11th Ave.Townhomes Assoc., L.P.	Okada, Wade	Leaf and Cole, LLP	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
120 Gerry Street L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
1214 Boylston Avenue L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2004 LLC	20-1909507	99.99%
1218 West highland Avenue, LLC	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 LP	20-8189381	99.99%
12525 Washington Place, L.P.	Galdo, Aiza	Levitt and Rosenblum	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
127th Street Cluster, LP	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
129th Street Cluster Assoc., L.P.	Goodman, Joseph	Koch Group & Company, LLP	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
***** 13436 Victory Partners, L.P.	Nelson, Gina	Holthouse, Carlin & Van Trigt LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
139-141 Avenue D, L.P.	Taylor, Lisa	Koch Group & Company, LLP	National Equity Fund 1995 Series II Limited Partnership	36-4097771	99.99%
14649 Satcoy Partners, L.P.	Nelson, Gina	Holthouse, Carlin & Van Trigt LLP	California Equity Fund 2004 LLC	20-1384513	99.99%
159th Street Better Living L.P.	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
160 Euclid Partners, L.P.	Nelson, Gina	Holthouse, Carlin & Van Trigt LLP	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
160 South 2nd Street L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
1617-1621 Grove Avenue, L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
1659 Hancock, L.P.	Goodman, Joseph	Abdur-Rahim Abdullah	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
1661 Macon L.P.	Goodman, Joseph	Abdur-Rahim Abdullah	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
1665-75 Bryant Ave. Redevel. Assoc. L.P.	Montesinos, Joshua	Wiss & Company, LLP	National Equity Fund 1988 Limited Partnership	36-3602378	99.00%
1686 Gates, L.P.	Goodman, Joseph	Abdur-Rahim Abdullah	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
168th Street Development, L.P.	Coniglio, Anthony	John R. Monaco	New York Equity Fund 2003 LLC	20-0335458	99.99%
16th Street Apartments L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
1795-1805 Clinton Associates L.P.	Matas, Alan	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
1928 Loring Place L.P.	Taylor, Lisa	Reznick Group (Baltimore)	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
19th Hole L.P.	Gaudet, Amanda	Loveridge Hunt PLLC	National Equity Fund 2004 LLC	20-1909507	99.00%
2080 Amsterdam Avenue, L.P.	Lokhandwalla, Sher	Agbimson & Company, P.C.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
***** 216/224 West 141st Street Associates, L.P.	McCarthy, Meghan	Friedman, Alpren & Green LLP	Nationwide GFI	20-0690738	99.90%
219 Edgecombe Avenue L.P.	Lokhandwalla, Sher	Agbimson & Company, P.C.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
***** 2216 Affordable LP	Montesinos, Joshua	Samuel S. Adelsberg & Co.	Nationwide Single Investor Fund	20-1651241	99.99%
2530 Associates, L.P.	Rodelo, Adrian	James P. Richardson CPA, Inc.	California Equity Fund 1990 Limited Partnership	36-3738507	99.99%
27 North Clinton Urb. Rnwl., L.P.	Taylor, Lisa	Parente Randolph	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
***** 29 East 2nd Street Limited Partnership	Taylor, Lisa	Urbach Kahn & Werlin PC	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	21.62%
29 East 2nd Street Limited Partnership	Taylor, Lisa	Urbach Kahn & Werlin PC	National Equity Fund 2006 LP	20-4587136	56.75%
***** 32nd Street Urban Renewal Limited Partnership	Velez, Esther	Reznick Group Baltimore	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
***** 335 Greenacre Road LP	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Affordable Housing I LP	26-1177748	99.99%
353 & 357 S.Third St. Redevel. Assoc., L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
39 Farewell, L.P.	Taylor, Lisa	D Ambra & Associates	National Equity Fund 2006 Series II LP	20-5575038	99.99%
399-401 S. 4th St. Redevel. Assoc., LP	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
401 Hazle Associates, L.P.	Griffin, Lisa	Snyder, Daitz & Company	National Equity Fund 2006 Series II LP	20-5575038	99.99%
410 Asylum Street Historic LLC	Velez, Esther	Reznick Group (Baltimore)	National Equity Fund 2006 Series II LP	20-5575038	99.99%
***** 410 Asylum Street LLC	Velez, Esther	Reznick Group (Baltimore)	TD Banknorth Housing Investment Fund LP	20-4417284	99.99%
41st & Ellis, L.P.	Flemming, Gerald	Haran & Associates, Ltd.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
4257 S. King Drive Associates, L.P.	Rice, Michael	Haran & Associates, Ltd.	Chicago Equity Fund 1996 Limited Partnership	36-4098780	69.30%
***** 444 Affordable LP	Montesinos, Joshua	Samuel S. Adelsberg & Co.	Nationwide Single Investor Fund	20-1651241	99.99%
***** 4445 Third Street Associates	Rodelo, Adrian	Bowers, Narasky and Daley	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
453 W. 166 Street L.P.	MacPhail, Meredith	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
4707 Malden L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
***** 480 Valencia Associates, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1991 Limited Partnership	36-3794783	99.99%
4th and Diamond L.P.	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 2003 LLC	20-0083344	99.99%
5042 Winthrop, L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
515, 517 & 521 West 159th St. L.P.	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
524 West 159th Street L.P.	Estrella-Vargas, Sara	Samuel S. Adelsberg & Co.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
***** 55 West 129 Street, L.P.	McCarthy, Meghan	Friedman, Alpren & Green LLP	Nationwide GFI	20-0690738	99.90%
55 Whipple Street, L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
551 Warren Street I, L.P.	Taylor, Lisa	Tyrone Anthony Sellers, CPA	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
***** 555 Ellis St.Housing Partners, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1993 Limited Partnership	36-3885995	99.99%
560 West 165th St Associates, L.P.	Taylor, Lisa	KPMG	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
575 E. 161st St. Assoc., L.P.	MacPhail, Meredith	A.G. Aaronson, C.P.A.	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
579 Vallejo Street Assoc., L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
580 Southern Boulevard Community L.P.	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
600 S. Wabash L.P.	Natera-Sandoval, Zoila	Crowe Chizek and Company LLC	National Equity Fund 2003 LLC	20-0083344	99.99%
609 Metropolitan Avenue Associates, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	National Equity Fund 2006 Series II LP	20-5575038	99.99%
6109-19 South Indiana L.P.	Baran, Christine	Tarwater & Company, PC	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
644 14th Street Assoc., L.P.	Avery, Jaime	Bowers, Narasky and Daley	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
65th Street Development Partnership, L.P.	Rice, Michael	Morse and Associates	National Equity Fund 2006 LP	20-4587136	99.99%
6720 Eleventh Avenue Partners, L.P.	Nelson, Gina	Clifford R. Benn, CPA	California Equity Fund 1990 Limited Partnership	36-3738507	99.00%
6801 Limited Partnership	Boelter, Matthew	Reznick Group (Bethesda)	National Equity Fund 2008 LP	26-1775928	99.99%
713-715 Henry Street, L.P.	Taylor, Lisa	Tam & Nester	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
750-760-770 Bryant Ave. Assoc., L.P.	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 1988 Limited Partnership	36-3602373	99.99%
7530 Santa Monica, L.P.	Nelson, Gina	Levitt and Rosenblum	National Equity Fund 2008 LP	26-1775928	99.99%
796 East 163rd Street, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
***** 815 Ashland L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1993 Limited Partnership	36-3885995	99.00%
887-901 Park Street I, L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
8954-56 S. Commercial, L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
89th & Loomis L.P.	Baran, Christine	RSM McGladrey, Inc. (Chicago)	Chicago Equity Fund 2000 Limited Partnership	36-4325575	49.99%
9001 Commercial Avenue Building, L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
907 Driggs Avenue Associates, L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
93 Pitt Street, L.P.	Taylor, Lisa	Koch Group & Company, LLP	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
932 East 173rd Street L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2003 LLC	20-0335458	99.99%
***** A Prospering Community, L.P.	Polak, Jessica	Braver	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
A. D. Nash & Co. L.P.	MacPhail, Meredith	John W. Davis, CPA	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
ACCAP-Thousand Oaks, L.P.	Hayes, Mary Ann	Williams Young & Associates	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Achieving the Dream, L.P.	Polak, Jessica	Braver	National Equity Fund 2007 LP	20-8189381	99.99%
Acorn Housing 2 Associates L.P.	McCarthy, Meghan	Fruchter Rosen & Company, P.C.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Acorn Housing 3 Associates LP	McCarthy, Meghan	Fruchter Rosen & Company, P.C.	New York Equity Fund 1994 Limited Partnership	20-3760899	99.99%
ACORN Housing 4 Associates, L.P.	McCarthy, Meghan	Fruchter Rosen & Company, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
Acorn Housing I Associates, L.P.	McCarthy, Meghan	Fruchter Rosen & Company, P.C.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
AD Price II LLC	Polak, Jessica		National Equity Fund 2009 LP	26-4818735	99.99%
Ada-Ridge Partners II, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2008 LP	26-1775928	99.99%
***** ADA-Ridge Partners, L.P.	Jackson, Judy	Heveron and Heveron, PC	Citigroup CCDE Investment Fund LLC	36-4425650	49.99%
***** ADA-Ridge Partners, L.P.	Jackson, Judy	Heveron and Heveron, PC	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
Adonai Realty, L.P.	Hayashi, Amy	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Affordable Historic Residence of Richmond, L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
Alabama Court L. P.	Nelson, Gina	Holthouse, Carlin & Van Trig LLP	California Equity Fund 1994 Limited Partnership	36-3961576	60.91%
***** Alabama Street Housing Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Fannie Mae Homeless Initiative	20-1309458	99.99%
***** Alabama Street Senior Housing Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Fannie Mae Homeless Initiative	20-1309458	99.99%
Alamo & Fairbanks Associates, a California Limited Partnership	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 2003 LLC	20-0233867	99.99%
Albany Creekside Apartments, L. P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Albina Corner L.P.	Gaudet, Amanda	Bjorklund Montplaisir	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Albion Senior Living, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2007 LP	20-8189381	99.99%
Alden Gardens of Bloomingdale Limited Partnership	Natera-Sandoval, Zoila	FLS Group, LLC	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Alegria Apartments, L.P., a California Limited Partnership	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 2003 LLC	20-0233867	99.99%
Alexander Ave Associates L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 2008 LLC	26-2775151	99.99%
Alexander Yard Limited Partnership	Days, Lisa	Stemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2006 LP	20-4587136	99.99%
Aliquippa-Franklin Ave Dev Assoc, LP	Griffin, Lisa	Affordable Housing Accountants LTD.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Allegan LDHA, L.P.	Natera-Sandoval, Zoila	Beene, Garter & Company	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Allegan Limited Dividend Housing Association II	Natera-Sandoval, Zoila	Beene, Garter & Company	National Equity Fund 2002 LLC	75-3045298	99.99%
Allegheny 2 Housing, L.P.	Griffin, Lisa	Ruotolo, Spewak & Co.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Allegheny I Housing, L.P.	Griffin, Lisa	Ruotolo, Spewak & Co.	National Equity Fund 1990 Limited Partnership	36-3725144	99.99%
**** Alliance Homes II, LLC	Jackson, Judy	Heveron and Heveron, PC	Fifth Third Investment Fund LLC	95-3427804	18.00%
Alliance Homes II, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2004 LLC	20-1909507	81.99%
Alliance L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Allied Drive Redevelopment, LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Almond Court Partners, L.P.	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
Alpaca Ranch LLC	Watson II, Timothy	Robert Kershaw, CPA	National Equity Fund 2004 LLC	20-1909507	99.99%
Alpena Pines Limited Dividend Housing Association	Czekai, Jamie	McCartney & Company, PC	National Equity Fund 2007 LP	20-8189381	99.99%
Alpha Renaissance Apartments L.P.	Watson II, Timothy	Berry & Caccamisi	National Equity Fund 2001 LLC	36-4437162	99.99%
Alston Lake LP	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2006 LP	20-4587136	99.99%
Alturas de Castaner L.P.	Jackson, Judy	Armando A. Suarez C.P.A	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Amsterdam Convent Realty Associates LP	Montesinos, Joshua	Koch Group & Company, LLP	New York Equity Fund 2004 LLC	80-0132471	99.99%
Anchor House L.P.	Rice, Michael	FLS Group, LLC	Chicago Equity Fund 1995 Limited Partnership	36-4039330	87.68%
Anchor Senior Living, L.P.	Natera-Sandoval, Zoila	Haran & Associates, Ltd.	National Equity Fund 2006 LP	20-4587136	99.99%
Andrews Terrace, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2006 LP	20-4587136	79.99%
**** Angelines LLC	Robinson, Lisa	Clark Nuber P.S.	Washington Mutual Community Fund LLC	36-4419044	50.00%
Anishinabe Wakiagun, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1995 Series II Limited Partnership	36-4025433	50.00%
Anthem Park at Uptown Village Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Anthony E. Carter Associates, L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
APV Historic Community, L. P.	Boelter, Matthew	Reznick Group (Atlanta)	National Equity Fund 1997 Limited Partnership	36-4188807	65.99%
Arbor Ridge, L.P.	Czekai, Jamie	Jurgonski & Fredlake CPAs	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Arbordale Apts LDHA, L.P.	Natera-Sandoval, Zoila	Plante & Moran	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Arch Street, L.P.	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Arden-River Glen, LLC	Nova, Carrie	RSM McGladrey, Inc. (Des Moines)	National Equity Fund 2001 LLC	36-4437162	99.00%
**** Area F1 Housing Associates L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	National Affordable Housing I LP	26-1177748	99.99%
**** Arendt House, LP	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund V LP	26-3751207	99.99%
Areyto Apartments Limited Partnership	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 2007 LP	20-8189381	99.99%
**** Argyle Community L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1993 Limited Partnership	36-3885995	99.00%
**** Aromor Mercy, LLC	Gaudet, Amanda	Reznick Group (Charlotte)	FNBC Leasing Investment Fund LLC	20-5046285	99.98%
Arrow Ridge Partners, Ltd.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2006 LP	20-4587136	99.90%
**** Arroyo Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Arthur Ransome Houses, L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 2005 LLC	20-3760899	99.99%
Artspace Brainerd Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2008 LP	26-1775928	99.99%
Artspace Hiawatha Limited Partnership	Gaudet, Amanda	Mahoney Ulbrich Christiansen Russ	One Economy Fund	20-2660021	99.99%
Artspace Pittsburgh LP	Harrison, Peter	Affordable Housing Accountants LTD.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Ashbury Homes Development, L.P.	Jackson, Judy	Wright, Richardson and Company	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
Asheville-Woodridge L.P.	Nova, Carrie	Dixon Hughes	National Equity Fund 1995 Limited Partnership	36-4025434	98.99%
Ashley Place Development II Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Ashley Place Development III Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Ashley Place Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2007 LP	20-1909507	99.99%
Astoria Place, L.P.	Galdo, Aiza	Levitt and Rosenblum	California Equity Fund 1996 Limited Partnership	36-4089379	77.25%
Atlanta Herrington Road Partners, Ltd.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2005 LP	20-3052057	99.98%
Audrey Heights Development Limited Partnership	Baker, Sandra	Bond & Tousignant, LLC	National Equity Fund 2007 LP	20-8189381	99.99%
Augusta Savage Houses Associates, L.P.	Coniglio, Anthony	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Augusta Spring L.P.	Morris, Sharon	Reitberger, Pollekoff & Kozak, P.C.	National Equity Fund 2004 LLC	20-1909507	99.00%
Augustana Village, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Austin Manor Housing, L. P.	Polak, Jessica	Bonadio & Company, LLP	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Avalon Senior Housing, L.P.	Rodelo, Adrian	Novogradac & Company (San Francisco)	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Avenida Terrace, L.P.	Nelson, Gina	Amie L. Ursabia, CPA, A Professional Corporation	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Avondale Housing Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2005 LP	20-3052057	99.99%
AVSB Associates, L.P.	Coniglio, Anthony	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
AW Holding LP	McCarthy, Meghan	Andrews Aklassou and Co., P.C.	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
B & R Management L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2002 LLC	72-1536444	99.99%
Bainbridge Cluster Associates, L.P.	McCarthy, Meghan	Koch Group & Company, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Balfour Court LP.	Goodman, Joseph	Lawrence J. Kaplan, CPA, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Bandel Hills Affordable TH., L. P.	Hayes, Mary Ann	Smith, Schafer & Associates, LTD.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Bankole Houses, L.P.	Hayashi, Amy	A.G. Aaronson, C.P.A.	New York Equity Fund 2002 LLC	72-1536444	99.99%
Bannerman Manor, L.P.	Baker, Sandra	Banks, Finley, White & Co.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Bartlett SLFAssociates, L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 2004 LLC	32-0106888	99.99%
Bayfield County Housing Redevelopment-90, LLC	Gehrke, Melissa	WIPFLI CPA's & Consultants	National Equity Fund 2005 LP	20-3052057	99.99%
Bayou Place Development I Limited Partnership	Baker, Sandra	Bond & Tousignant, LLC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Bayou Place Development II Limited Partnership II	Baker, Sandra	Bond & Tousignant, LLC	National Equity Fund 2007 LP	20-8189381	99.99%
***** Beachwood Preservation Associates Limited Partnership	Polak, Jessica	Marsh & Company	Nationwide Single Investor Fund	20-1651241	99.99%
Beachwood, L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Beacon Street L.P.	Velez, Esther	Damiano & Burk CPAs, P.C.	National Equity Fund 2007 LP	20-8189381	99.99%
Beck Street Cluster, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 2003 LLC	20-0335458	99.99%
Bedrock Associates, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
***** Belen Crossing, Limited Partnership	Avery, Jaime		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
***** Bella Monte Apartments, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
Bella Vista Properties I, L.P.	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Bella Vista, L.P.	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Bella Vista, L.P.	Montesinos, Joshua	Joseph Podhorcer, CPA	New York Equity Fund 2005 LLC	20-3760899	99.99%
Belle Haven Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 LP	20-4587136	99.99%
BelRay, L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
***** Belridge Street Associates, L.P.	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Belridge Street Associates, L.P.	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
***** Bernal Gateway Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	17.50%
***** Bernal Gateway Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	59.49%
Bernard Dubin House, L.P.	Taylor, Lisa	CBIZ Accounting, Tax & Advisory, Inc.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Bethany at Pacific and Oakes, L.P.	Gaudet, Amanda	Finney, Neill & Company, P.S.	National Equity Fund 1995 Limited Partnership	36-4025434	99.00%
Bethlehem of Harlem Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Beulah Commons Associates L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
BeulahLand Associates, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 2005 LLC	20-3760899	99.99%
***** BFC-EH Partners, L.P.	McCarthy, Meghan	Lipsky, Goodkin & Co., P.C.	Nationwide GFI	20-0690738	99.90%
Bill Rainey Houses Associates, L.P.	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
Billingsley Terrace Hsng. Co., L.P.	Montesinos, Joshua	Satyendra S. Bhatnagar, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Birch Tree Acres, Limited Partnership	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
***** Blackstone Valley Gateways Limited Partnership	Polak, Jessica		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Blakestone, L.P.	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.00%
***** Blue Ridge Housing of Elk Park LLC	Nova, Carrie	John V Grossi, PA	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
Bluff Homes, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1996 Limited Partnership	36-4094851	79.34%
Bobby Smith Subdivision I Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2006 LP	20-4587136	99.99%
Bobby Smith Subdivision II Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Bonanza Pines III Limited Partnership	Avery, Jaime	Novogradac & Company (San Francisco)	National Equity Fund 2005 LP	20-3052057	99.99%
***** Boomerang Housing Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1993 Limited Partnership	36-3885995	71.80%
Boone Avenue Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2003 LLC	20-0083344	99.99%
Boone-White Laurel, LLC	Nova, Carrie	John V Grossi, PA	National Equity Fund 1997 Series II Limited Partnership	36-4192679	69.30%
Borinquen Associates II, L. P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%
Borinquen Associates, L.P.	Matas, Alan	Withum Smith & Brown	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Borinquen Restoration L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Boynton Wheeler, L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	New York Equity Fund 2002 LLC	72-1536444	99.99%
Bradford Place of Fuquay-Varina L.P.	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Brandon Crossing Partners, Ltd.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2004 LLC	20-1909507	99.90%
Bremond Houses Associates L.P.	Kilifarski, Mario	Agbimson & Company, P.C.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Brentwood II Apartments/MHT LDHA LP	Czekai, Jamie	Kirschner Hutton Perlin, PC	National Equity Fund 2006 LP	20-4587136	99.99%
Brick Row, L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
**** BRIDGE Grayson Creek Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Bridgeport Supportive Housing L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Brighton Allston Apartments, L.P.	Velez, Esther	Alexander Aronson & Finning	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Brightwaters Housing Partners, L.P.	Watson II, Timothy	Heatherington & Fields, CPAs	National Equity Fund 2003 LLC	20-0083344	99.99%
Broad-Park-Hudson L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Broadway-Putnam L.P.	Goodman, Joseph	Ivan Armstrong, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Bronx Beulah Associates, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Bronx Heights Beulah Associates, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
**** Brook Street Apartments Limited Partnership	Watson II, Timothy		Fifth Third Investment Fund LLC	95-3427804	99.99%
Brookstone Apartments, LP	Czekai, Jamie	Virchow Krause & Company, LLP	National Equity Fund 2007 Series II LP	20-8864796	99.99%
**** Brookview Senior Housing Partners L.P.	Okada, Wade	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Brower Road, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2002 LLC	75-3045298	99.99%
Brownell/Benton L.P.	Boelter, Matthew	Marsh & Company	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
BSDC Joshua 300 Putnam Avenue Limited Partnership	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	National Equity Fund 2008 LP	26-1775928	99.99%
BSDC NRP I L.P.	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
BSR Associates II L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
BSR Associates L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
BSR Associates West Bronx #2, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Buckeye Homes II, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Buckeye Homes, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Build Round II Associates, L.P.	Montesinos, Joshua	Koch Group & Company, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
Building the Dream, L.P.	Polak, Jessica	Braver	National Equity Fund 2002 LLC	75-3045298	99.99%
Bulger Building LP	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 2004 LLC	80-0132471	99.00%
Burlington Square, L.P.	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Burnside Associates, L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Bushwick Properties Mgmt, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
C & C Management, L.P.	Goodman, Joseph	John W. Davis, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
C. & Kris Co., L. P.	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
C. E. Management, L.P.	Langleiben, Annette	N. Cheng & Co., P.C.	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Calibre Ridge Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Caliente Creek Partners, L.P.	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1998 Limited Partnership	36-4234307	79.99%
Calvary Center Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Cambridge Associates, L.P.	Boelter, Matthew	Marsh & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Camden Apartments Minneapolis Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Campbell Commons Assoc., L.P.	Galdo, Aiza	Tom Tomaszewski, CPA - Sacramento	California Equity Fund 1994 Limited Partnership	36-3961576	99.99%
Campbell Commons II, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Campbell Commons, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
**** Campbell Communities, Ltd, an Ohio Limited Partnership	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National City Investment Fund LLC	95-4893437	2.00%
**** Campbell Communities, Ltd, an Ohio Limited Partnership	Jackson, Judy	Clark, Schaefer, Hackett & Co.	Key CDC Investment Fund LLC	95-4893445	8.00%
Campbell Communities, Ltd, an Ohio Limited Partnership	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 2001 LLC	36-4437162	66.99%
**** Canaan Gardens, L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1994 Series II Limited Partnership	36-3997618	99.00%
Canal View Senior Housing LLC	Jackson, Judy	Hevron and Hevron, PC	National Equity Fund 2007 LP	20-8189381	99.99%
Candlewood Estates of Jeanerette, L.P.	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Canon Kip Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Capitol City Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2005 LP	20-3052057	99.99%
Capricorn Apartments, L.P.	Baker, Sandra	Eric Love, P.C.	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
**** Carbondale SLF, L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	Fifth Third Investment Fund LLC	95-3427804	50.00%
Cardinal Terrace L.P.	Czekai, Jamie	Dauby O Connor & Zaleski	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Cardona Limited Partnership	Gaudet, Amanda	Haran & Associates, Ltd.	National Equity Fund 2007 LP	20-8189381	99.99%
Carlsbad Laurel Tree Apartments, L.P.	Okada, Wade	Boggeln & Company	California Equity Fund 1998 Limited Partnership	36-4234307	79.99%
**** Carmel Valley Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	US Affordable Housing Community Investment Fund LLC	94-3414697	74.99%
Carmen Allende Houses L.P.	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Carpenters Glen, L.P.	Velez, Esther	Daniel Dennis & Company LLP	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Carriage Town LDHA, L.P.	Czekai, Jamie	Maner, Costerisan & Ellis, CPAs	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
**** Carroll IHA Senior Housing L.P.	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
**** Carter Court Cooperative Limited Partnership	Velez, Esther	Kostin, Ruffkess & Company, LLC	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
Cary 2000 North L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Cary 2000 Phase II, L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Cary 2000 Phase III, L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Casa Colina, L.P., a California Limited Partnership	Okada, Wade	Leaf and Cole, LLP	California Equity Fund 2003 LLC	20-0233867	99.99%
**** Casa de los Robles Assoc., L.P.	Galdo, Aiza	Hayashi & Wayland Accounting & Consulting	California Equity Fund 1994 Series II Limited Partnership	36-3997618	99.99%
Casa del Sol L.P.	Langleiben, Annette	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Casa Familia I Limited Partnership	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Casa Garcia Associates, L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
**** Casa Marvilla LP	Rice, Michael			27-0186285	99.99%
Casa Nueva Apartments, LLC	Avery, Jaime	Rodney P. LeBlanc-Paillet Meunier & LeBlanc Llp	National Equity Fund 2001 LLC	36-4437162	99.99%
**** Casa Puebla, L.P.	Rice, Michael	Wolf & Co LLP	Citigroup CCDE Investment Fund LLC	36-4425650	70.78%
Casa Velasco Associates, a California Limited Partnership	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 2003 LLC	20-0233867	99.99%
Casa Velasquez Associates., L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 1994 Limited Partnership	36-3961576	99.99%
Casanova Gardens, L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
**** Casas De Suenos Assoc., L.P.	Galdo, Aiza	Keller & Associates, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Casas De Suenos Assoc., L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
Cascade House at Hope Village L.P.	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Cascade Village North Limited Partnership	Jackson, Judy	Reznick Group (Bethesda)	National Equity Fund 2003 LLC	20-0083344	99.99%
**** Casitas Del Sol Partners, a California Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Casitas Del Valle Housing Associates	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2004 LLC	20-1384513	99.99%
Casitas-80, L.P.	Galdo, Aiza	Suarez Accountancy Corporation	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
Castellani Meadows Limited Partnership	Nova, Carrie	Reznick Group (Baltimore)	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Castleview Apartments L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Cathedral Hill Homes L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Cathedral Housing Associates, L. P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Cathedral Square Partners Limited Partnership	Gehrke, Melissa	Lefor & Rapp, LLC	National Equity Fund 2006 LP	20-4587136	99.99%
**** Catherine Gardens I, LLC	Polak, Jessica		TD BankNorth 2009 Fund	27-0711050	99.99%
Catherine Johnson Court L.P.	Robinson, Lisa	Schoedel & Schoedel	National Equity Fund 2004 LLC	20-1909507	99.00%
Cauldwell Avenue Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 2006 LLC	20-5705331	99.99%
CC San Marco, LLC	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	52.99%
CC Seabreeze, L.P.	Rodelo, Adrian	Robertson, Cahill & Associates, CPSs	National Equity Fund 2006 Series II LP	20-5575038	99.99%
CC Seagull Villa, L.P.	Rodelo, Adrian	Robertson, Cahill & Associates, CPSs	National Equity Fund 2006 Series II LP	20-5575038	99.99%
**** CCHNC Flower Park Plaza Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
C-D Housing I, L.P.	Gaudet, Amanda	LeMaster & Daniels	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
CDC 111th Street Realty, L.P.	Goodman, Joseph	Withum Smith & Brown	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
CDC East 105th Street Realty, L.P.	Goodman, Joseph	Withum Smith & Brown	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Cecil Housing LP	Taylor, Lisa	Snyder, Daitz & Company	National Equity Fund 2006 LP	20-4587136	99.99%
Cecil Newman Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	99.99%
Cecilia Place Homes, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Cedar Hill Apartments, L.P.	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
**** Cedar Road Housing Associates L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1994 Series II Limited Partnership	36-3997618	99.99%
Cedar Springs Place, LLC	Nova, Carrie		National Equity Fund 2006 LP	20-4587136	99.99%
Centennial Houses, L.P.	Polak, Jessica	Lefkowitz, Garfinkel, Champi and DeRienzo	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%
Centennial Manor Partners Limited Partnership	Gehrke, Melissa	Lefor & Rapp, LLC	National Equity Fund 2005 LP	20-3052057	99.99%
**** Centennial Seniors Apartments, L.P.	Boelter, Matthew	RubinBrown LLP	NEF Community Investment Fund Limited Partnership	36-4406954	99.98%
Center City Windwood Partners, LP	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2001 LLC	36-4437162	99.99%
**** Center House Partnership, L.P.	Taylor, Lisa	Sobel & Company, LLC	Fannie Mae Homeless Initiative	20-1309458	99.99%
Central Avenue Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2001 LLC	36-4437162	99.99%
Central Avenue Village Square, L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Central Bronx Hsng Assoc., L.P.	McCarthy, Meghan	Luigi Laverghetta, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Central Colville Apartments L. P.	Robinson, Lisa	Aiken & Sanders	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Central Harlem Bradhurst, L.P.	Goodman, Joseph	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2005 LLC	20-3760899	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Central Harlem Mutual Housing L.P.	Goodman, Joseph	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Central Hillside Development Limited Partnership, LLLP	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2005 LP	20-3052057	99.99%
Central Park L.P.	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Central Station Associates, L.P.	Galdo, Aiza	Keller & Associates, LLP	National Equity Fund 2008 LP	26-1775928	99.99%
Central Woodlawn II, L.P.	Rice, Michael	Suby Von Haden & Associates, S.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Centuria Housing Limited Partnership	Gehrke, Melissa	Olsen Thielen	National Equity Fund 2001 LLC	36-4437162	99.99%
***** Cesar Chavez Gardens, L.P., a California Limited Partnership	Galdo, Aiza	Keller & Associates, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Chaco River II Apartments Limited Partnership	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 2009 LP	26-4818735	99.99%
***** Champion Park TC-I Limited Partnership	Czekai, Jamie	Wieland, Paul (Wieland & Company)	Fifth Third Investment Fund LLC	95-3427804	14.00%
Champion Park TC-I Limited Partnership	Czekai, Jamie	Wieland, Paul (Wieland & Company)	National Equity Fund 2004 LLC	20-1909507	85.99%
Chapel Garden Sr. Apts. L.P.	Czekai, Jamie	Haran & Associates, Ltd.	Chicago Equity Fund 1997 Limited Partnership	36-4186158	99.99%
Chapin Housing Limited Partnership	Morris, Sharon	Romano & Mitchell Carter	National Equity Fund 2002 LLC	75-3045298	99.99%
Charles A. Beckett Associates Limited Partnership	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 LP	20-4587136	99.99%
Charleston Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2007 LP	20-8189381	99.99%
Charleston Replacement Housing L.P. #1	Nova, Carrie	Haran & Associates, Ltd.	National Equity Fund 2007 LP	20-8189381	99.99%
Charleston Replacement Housing L.P. #2	Nova, Carrie		National Equity Fund 2008 LP	26-1775928	99.99%
Charleston Replacement Housing L.P. #3	Nova, Carrie		National Equity Fund 2008 Series II LP	26-2740220	99.99%
Charleston Replacement Housing Orchard Elderly	Nova, Carrie		National Equity Fund 2008 LP	26-1775928	99.99%
Chauncey Louisville, LLC	Timothy Watson II		National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Chauncey Sumpter L.P.	Goodman, Joseph	Ivan Armstrong, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
***** Chauvin Pointe II Limited Partnership	Baker, Sandra	Little & Associates	Bank One Investment Fund LLC	20-1005813	99.99%
Chazin Housing Company, L.P.	Montesinos, Joshua	Watson Rice, L.L.P.	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
CHDC I, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
***** Cherden Investments, L.P.	Avery, Jaime	Eben Lu, CPA	US Affordable Housing Community Investment Fund II LP	20-4417160	99.99%
Chestnut Place, LLC	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%
CHG Housing, LP	Matas, Alan	John W. Davis, CPA	New York Equity Fund 2004 LLC	80-0132471	99.99%
Chicago Barton L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
Chicago Corridor, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Choice Elderly II LLC	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2007 LP	20-8189381	99.99%
Choice Elderly L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
Christopher House of Attleboro, LP	Taylor, Lisa	RSM McGladrey, Inc. (Boston)	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
***** Christopher House of Marlborough Limited Partnership	Taylor, Lisa	Reznick Group (Bethesda)	National Equity Fund 1996 Series II Limited Partnership	26-2554858	98.42%
Christopher House of Webster L.P.	Taylor, Lisa	RSM McGladrey, Inc. (Boston)	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Church & Monterey Road Associates	Avery, Jaime	Grigg, Ritter & Brash, P.C.	California Equity Fund 2003 LLC	20-0233867	99.99%
Church Lane-Rubicon Partners, L.P.	Rodelo, Adrian	James Richardson CPA	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
***** Church Street Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Washington Mutual Community Fund LLC	36-4419044	50.00%
Churchview Supportive Living L.P.	Baran, Christine		Chicago Equity Fund 2002 Limited Partnership	30-0066665	40.00%
Cimmaron Limited Partnership	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 2004 LLC	20-1909507	99.99%
***** Citrus Grove, LP	Galdo, Aiza		Banc of America Community Housing Investment Fund V LP	26-3751207	99.99%
Clare Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2003 LLC	20-0083344	99.99%
Clark Place L.P.	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Clarkson-Seldon Square Partners, L. P.	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Classon Avenue Hsng. Assoc., L.P.	Garrido, Tania	Reznick Group (Bethesda)	New York Equity Fund 1989 Limited Partnership	36-3680405	77.97%
Classon Village L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Clay Cluster LP	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 2002 LLC	72-1536444	99.99%
Clay-Walton, L.P.	McCarthy, Meghan	Luigi Laverghetta, CPA	New York Equity Fund 2002 LLC	72-1536444	99.99%
Clearview Estates Limited Partnership	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2006 LP	20-4587136	50.00%
Cleveland Neighborhood Revit. I, L.P.	Jackson, Judy	Zinner and Company	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Cleveland New Constr. I, L.P.	Days, Lisa	Fentress & Barnes	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Cleveland New Constr. II, L.P.	Days, Lisa	Hausser + Taylor LLC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
***** Cleveland New Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	Key CDC Investment Fund LLC	95-4893445	6.30%
***** Cleveland New Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	Key USA Investment Fund LLC	95-4893448	12.25%
***** Cleveland New Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	Fifth Third Investment Fund LLC	95-3427804	15.00%
Cleveland New Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 2001 LLC	36-4437162	66.44%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Clint Handy Estates L.P.	Baker, Sandra	Banks, Finley, White & Co.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Clinton Houses L.P.	MacPhail, Meredith	John W. Davis, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Clinton Housing 10th Partners, L.P.	Langleiben, Annette	Vargas & Ghigliotti, PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Clinton Housing West 40th Partners, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Clinton Housing West 52nd Partners, L.P.	Langleiben, Annette	Vargas & Ghigliotti, PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Clinton Housing West 53rd Partners, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 2003 LLC	20-0335458	99.99%
Clover Field Sinclair Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 Series II LP	20-5575038	99.99%
**** Cloverleaf Apartments, LLC	Nova, Carrie	Dooley & Vicars CPAs, L.L.P.	Banc of America Community Housing Investment Fund IV LLC		99.99%
**** Club at Eustis Partners, Ltd.	Morris, Sharon	McGladrey & Pullen LLP	Nationwide Single Investor Fund	20-1651241	99.99%
Club Nova Apartments, LLC	Nova, Carrie	Apple, Kocaja & Associates, PA	National Equity Fund 2003 LLC	20-0083344	99.99%
**** CMHA/TCB Laurel Homes I Limited Partnership	Days, Lisa	Reznick Group (Bethesda)	US Affordable Housing Community Investment Fund LLC	94-3414697	99.99%
**** CMHA/TCB Laurel Homes II Limited Partnership	Days, Lisa	Reznick Group (Bethesda)	Fifth Third Investment Fund LLC	95-3427804	14.00%
CMHA/TCB Laurel Homes II Limited Partnership	Days, Lisa	Reznick Group (Bethesda)	National Equity Fund 2003 LLC	20-0083344	85.99%
CMHA/TCB Laurel Homes IV Limited Partnership	Days, Lisa	Reznick Group (Bethesda)	National Equity Fund 2004 LLC	20-1909507	99.99%
CMHA/TCB Laurel Homes V Limited Partnership	Days, Lisa	Reznick Group (Bethesda)	National Equity Fund 2006 LP	20-4587136	99.99%
Coalition Plaza II L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Coalition Plaza L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
Coastside Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Collaborative Village Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2003 LLC	20-0083344	99.99%
**** College Park Housing Associates	Galdo, Aiza	Keller & Associates, LLP	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
**** Collier Gardens LLC	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Colonial Park Associates, LTD	Baker, Sandra	W. Thomas King	National Equity Fund 2002 LLC	75-3045298	99.99%
Colorado Plaza Senior Housing Limited Partnership	Boelter, Matthew	Plante & Moran	National Equity Fund 2001 LLC	36-4437162	99.99%
Colwell Building L.P.	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Commerce Building L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Commonwealth Apartments L.P.	Robinson, Lisa	Comer Nowling and Associates, P.C.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Community Housing Partners III L.P.	Rice, Michael	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 1995 Limited Partnership	36-4039330	99.00%
Community Housing Partners IV L.P.	Rice, Michael	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 1998 Limited Partnership	36-4282144	99.90%
Community Housing Partners V L.P.	Rice, Michael	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 1998 Limited Partnership	36-4282144	49.95%
Community Housing Partners VII L.P.	Rice, Michael	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 2001 Limited Partnership	36-4416840	99.99%
Community Housing Partners VIII L.P.	Czekai, Jamie	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 2002 Limited Partnership	30-0066665	99.90%
Community Road Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	National Equity Fund 2005 LP	20-3052057	99.99%
Concern East Patchogue LLC	Taylor, Lisa	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 LP	20-8189381	99.99%
Concern Riverhead LLC	Taylor, Lisa	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 LP	20-4587136	99.99%
Consortium for Comm. Devel. Two, L.P.	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Conwell Capen Limited Partnership	Taylor, Lisa	Daniel Dennis & Company LLP	National Equity Fund 2007 LP	20-8189381	99.99%
Cool Breeze Crossing, LLC	Nova, Carrie	Maddox & Associates	National Equity Fund 2003 LLC	20-0083344	99.99%
Cooper and Decatur, LP	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2008 LLC	26-2775151	99.99%
Cordova Village Apartment L.P.	Okada, Wade	Leaf and Cole, LLP	California Equity Fund 1996 Limited Partnership	36-4089379	99.00%
Core City Estates Ph II LDHA LP	Czekai, Jamie	Gordon Advisors, P.C.	National Equity Fund 2003 LLC	20-0083344	49.99%
Corinthian Homes II Urb Rnwl Hsng Co L.P.		Rosenberg, Neuwirth & Kuchner, CPA, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Corinthian Homes Urb Rnwl Hsng Co LP		Rosenberg, Neuwirth & Kuchner, CPA, P.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Cornerstone Manor, L.P.	Taylor, Lisa	Freed Maxick & Battaglia, PC	National Equity Fund 2004 LLC	20-1909507	99.99%
Cornerstone Place L.P.	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 2003 LLC	30-0149138	73.50%
Corridor Projects, The, L.P.	Nelson, Gina	Clifford R. Benn, CPA	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
**** Cortland Manor LLC	Natera-Sandoval, Zoila	E. C. Ortiz & Co., LLP	Citigroup CCDE Investment Fund LLC	36-4425650	99.99%
Cottage Brook Housing L.P.	Velez, Esther	Daniel Dennis & Company LLP	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
Cottonwood Creek Family Housing Partners	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2000 LLC	36-4380675	99.99%
Council Bluffs Housing for the Homeless, LLC	Boelter, Matthew	McMillen & Associates, P.C.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
**** Countryside of Clinton Associates, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	NEF Heartland Fund LLC	20-0083309	99.99%
Courtes de Emerald, L.P.	Morris, Sharon	Cone & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Courtlandt Avenue Redevelopment, L.P.	MacPhail, Meredith	A.G. Aaronson, C.P.A.	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Coventry Commons, LLLP	Watson II, Timothy		National Equity Fund 2008 Series II LP	26-2740220	99.99%
Cranberry Manor L.P.	Velez, Esther	Daniel Dennis & Company LLP	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Crane Ordway Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2005 LP	20-3052057	99.99%
Crawford-Tilden L.P.	Days, Lisa	Clark, Schaefer, Hackett & Co.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Creations Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Creekside Woods Limited Partnership	Gaudet, Amanda		One Economy Fund	20-2660021	79.99%
Crescent L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
**** Crescent Park EAH, L.P., a California Limited Partnership	Rodelo, Adrian	Bowers, Narasky and Daley	Crescent Community Investment Fund LP	26-0859985	99.99%
**** Creston Commons II LLC	Rivera, Jennifer	Dauby O Connor & Zaleski	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
Creston Commons, LLC	Rivera, Jennifer	Dauby O Connor & Zaleski	National Equity Fund 2002 LLC	75-3045298	99.99%
**** Crestview Preservation Associates L.P.	Czekai, Jamie	Marsh & Company	Nationwide Single Investor Fund	20-1651241	99.99%
Criscuolo Court II, L.P.	Langleiben, Annette	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
Croft Place Townhomes LLC	Robinson, Lisa	Loveridge Hunt & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
**** Crotona Avenue Associates, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	Nationwide GFI	20-0690738	99.90%
Crotona Park Housing L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	New York Equity Fund 2005 LLC	20-3760899	99.99%
Crown Heights NRP Associates, L.P.	Kilifarski, Mario	Picker, Weinberg & Auerbach, CPAs, P. C.	New York Equity Fund 2002 LLC	72-1536444	99.99%
Crown Prospect Associates L.P.	Langleiben, Annette	Abdur-Rahim Abdullah	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
Cullen Homes Partners I, L.P.	Baker, Sandra	Little & Associates	National Equity Fund 2006 LP	20-4587136	99.99%
Cullen Homes Partners II, L.P.	Baker, Sandra	Little & Associates	National Equity Fund 2006 LP	20-4587136	99.99%
Cullerton L.P.	Rice, Michael	Wolf & Co LLP	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Cultural Center Lessee LLC	Robinson, Lisa	Loveridge Hunt & Company	National Equity Fund 2005 LP	20-3052057	99.99%
Curran House Limited Partnership	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 2003 LLC	20-0233867	99.99%
Curry Temple Senior Apts., L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1992 Limited Partnership	36-3843751	99.99%
Cypress Corners L.P.	McCarthy, Meghan	Tyrone Anthony Sellers, CPA	New York Equity Fund 2004 LLC	80-0132471	99.99%
Cypress Court Associates L. P.	McCarthy, Meghan	Tyrone Anthony Sellers, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
Cypress Plaza Group L.P.	McCarthy, Meghan	Tyrone Anthony Sellers, CPA	National Equity Fund 2007 LP	20-8189381	99.99%
Davenport Lofts, L.L.C.	Watson II, Timothy	Suby Von Haden & Associates, S.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Dawson Estates Associates, L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Dayton Spring Valley Partners, Ltd.	Days, Lisa	Reznick Group (Atlanta)	National Equity Fund 2005 LP	20-3052057	99.98%
Dayton View Associates, L.P.	Days, Lisa	Fentress, Brown CPA & Associates, LLC	National Equity Fund 2002 LLC	75-3045298	49.95%
Deborahs Place III L.P.	Natera-Sandoval, Zoila	Mayer Hoffman McCann, P.C.	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
**** Decatur Pines, LP	Avery, Jaime	Novogradac & Company (San Francisco)		27-1312355	99.99%
Decorah Woolen Mill, L.P.	Watson II, Timothy	Hacker, Nelson & Co., P.C.	National Equity Fund 2002 LLC	75-3045298	99.98%
Decro Orion Apartments, L.P.	Nelson, Gina	Keller & Associates, LLP	National Equity Fund 2007 LP	20-8189381	99.99%
Deer Ridge Associates, Ltd.	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
**** Deerfield Village Associates, L.P.	Matthew Boelter		Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
DeKalb SLF LP	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 LP	20-8189381	99.99%
**** Delridge Mutual Housing Limited Partnership	Robinson, Lisa	Loveridge Hunt PLLC	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Delta Village Housing Associates	Nelson, Gina	Leaf and Cole, LLP	National Equity Fund 2005 LP	20-3052057	99.99%
**** Detroit Lexington Limited Partnership	Nelson, Gina	Levitt and Rosenblum	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
**** Detroit Senior L.P.	Nelson, Gina	Levitt and Rosenblum	US Affordable Housing Community Investment Fund LLC	94-3414697	43.00%
Detroit Senior L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 2000 LLC	36-4380675	56.99%
Diamond Cove Associates	Rodelo, Adrian	Schwartz, Giannini, Lantsberger & Adamson, A. C.	California Equity Fund 1999 Limited Partnership	36-4296157	99.99%
**** Dignity Housing West II Assoc., L.P.	Rodelo, Adrian	Christopher Chime Ogbodo, CPA	California Equity Fund 1993 Limited Partnership	36-3885995	99.99%
Dillon Apartments L.P.	Nova, Carrie	Carter and Company< CPA LLC	National Equity Fund 1994 Limited Partnership	36-3958151	98.00%
Discovery Park Lodge Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2008 Series II LP	26-2740220	70.99%
Discovery Point, L.P.	Avery, Jaime	Loveridge Hunt & Company	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Don Quixote Redev. Assoc., L.P.	Montesinos, Joshua	Wiss & Company, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	50.99%
Dorothy Dublin, L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
**** Dove Family Housing Associates L.P.	Nelson, Gina	Leaf and Cole, LLP	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
Drexel & LPE, L.P.	Rice, Michael	Morse and Associates	National Equity Fund 2007 LP	20-8189381	99.99%
Drexel Street Properties L.P.	Rice, Michael	Haran & Associates, Ltd.	Chicago Equity Fund 1995 Limited Partnership	36-4039330	99.00%
Dublin Transit Site A2, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	National Equity Fund 2004 LLC	20-1909507	80.99%
Duke Barrington Limited Dividend Housing Association	Czekai, Jamie	Layton & Richardson	National Equity Fund 2007 LP	20-8189381	99.99%
E. 139th St. Cluster LP	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 2006 LLC	20-5705331	99.99%
E. Reyes Apts Redev Assoc L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
EAH Larkspur Creekside Associates II, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	National Equity Fund 2006 Series II LP	20-5575038	99.99%
***** EAH-Gateway Santa Clara, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
East 115th Street, LP	Goodman, Joseph	Withum Smith & Brown	New York Equity Fund 2004 LLC	80-0132471	99.99%
East 129th Street Cluster L.P.	McCarthy, Meghan	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2002 LLC	72-1536444	99.99%
East Bank Pointe, L.P.	Czekai, Jamie	Bodilly CPAs & Consultants	National Equity Fund 2005 LP	20-3052057	99.99%
East Lake/Central City LP	Czekai, Jamie	Haran & Associates, Ltd.	Chicago Equity Fund 2004 LLC	32-0106888	29.74%
East Lake/Decatur Rental L.P.	Czekai, Jamie	Haran & Associates, Ltd.	Chicago Equity Fund 2002 Limited Partnership	30-0066665	39.75%
East Lake/West End I-A, L.P.	Rice, Michael	Haran & Associates, Ltd.	Chicago Equity Fund 2003 LLC	30-0149138	99.99%
East Lincoln Associates, L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
East Liverpool Homes I L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
East Pointe LLC	Watson II, Timothy	RSM McGladrey, Inc. (Quincy (Headquarters)	National Equity Fund 2005 LP	20-3052057	99.99%
East Side Housing, L.P.	Polak, Jessica	Freed Maxick & Battaglia, PC	National Equity Fund 2004 LLC	20-1909507	99.99%
East Village L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Eastend HHEC, L.P.	Boelter, Matthew	George Baugh III and Company, CPA	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Eastern Hotel, L.P.	Robinson, Lisa	Finney, Neill & Company, P.S.	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
Eastern Light Apartments, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
Eastside Loft Apartments Ph II L.P.	Baker, Sandra	Novogradac & Company, LLC (Ohio)	National Equity Fund 2007 LP	20-8189381	99.99%
ECDO Houses Associates, L.P.	Coniglio, Anthony	Vargas & Ghigliotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
ECHC L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
ECR Community Housing L.P.	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Edison Terraces (II), Ltd.	Morris, Sharon	L. Brown and Company, P.A.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Edison Terraces, Ltd.	Morris, Sharon	L. Brown and Company, P.A.	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Eernisse Apartments LLC	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2007 LP	20-8189381	99.99%
El Barrio Renaissance, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
El Borinquen II, L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
El Caribe, L. P.	MacPhail, Meredith	John W. Davis, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
***** El Centro Loretto, L.P.	Nelson, Gina	Keller & Associates, LLP	NEF Community Investment Fund Limited Partnership	36-4406954	99.98%
El Coqui, L.P.	MacPhail, Meredith	John W. Davis, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
El Dorado L.P.	Kilifarski, Mario	A.G. Aaronson, C.P.A.	New York Equity Fund 2002 LLC	72-1536444	99.99%
El Estero LLC	Robinson, Lisa	Schoedel & Schoedel	National Equity Fund 2002 LLC	75-3045298	99.99%
***** El Nor Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	Washington Mutual Community Fund LLC	36-4419044	50.00%
Elk Grove Village SLF Associates, L.P.	Natera-Sandoval, Zoila	Plante & Moran	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Ellis Street Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Ellsworth Townhomes, LLC	Gehrke, Melissa	WIPFLI CPA's & Consultants	National Equity Fund 2001 LLC	36-4437162	99.99%
Elm Street Community, L.P.	Baker, Sandra	Maddox & Associates	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
***** Elmar Urban Renewal Housing Company, L.P.	Velez, Esther	Fallon & Larsen LLP	Newark Community Investment Fund LLC	36-4424438	99.99%
Elmwood Development, LLC	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
Elmwood Neighborhood Revitalization L.P.	Polak, Jessica	D Ambra & Associates	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
***** Elmwood Neighborhood Revitalization L.P. II	Polak, Jessica	D Ambra & Associates	Fannie Mae Homeless Initiative	20-1309458	99.98%
Elsmere Street, L.P.	Langleiben, Annette	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Elton Associates, L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
***** Emerald Hill Associates, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	US Affordable Housing Community Investment Fund LLC	94-3414697	99.99%
***** Emerald Point Associates	Rodelo, Adrian	Schwartz, Giannini, Lantsberger & Adamson, A. C.	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Empire Holdings, LP	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
***** England Drive Subdivision Limited Partnership	Baker, Sandra	Little & Associates	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
***** Enston Home L.P.	Nova, Carrie	Dooley & Vicars	Nationwide GFII	90-6061443	99.90%
***** Erie Cooperative L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
Erie Ellington, L.P.	Velez, Esther	Daniel Dennis & Company LLP	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Escalera Associates, L.P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Esperanza Apartments, LP	Robinson, Lisa	Novogradac & Company (Boston)	National Equity Fund 2000 LLC	36-4373745	99.99%
Esperanza Garden Apartments, L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Essex & Bristol Communities L.P.	Velez, Esther	Robert Ercolini & Co.	National Equity Fund 2006 LP	20-4587136	99.00%
Estes Street Apartments, L.P.	Baker, Sandra	Banks, Finley, White & Co.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Esther Short Commons Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2003 LLC	20-0083344	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
**** Estrella Housing Partners, L.P.	Nelson, Gina	Levitt and Rosenblum	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
**** Etzel Place II, L.P.	Boelter, Matthew	Birchler Mengwasser Martin Lall PC	US Affordable Housing Community Investment Fund II LP	20-4417160	98.90%
**** Etzel Place III, L.P.	Boelter, Matthew	Birchler Mengwasser Martin Lall PC	US Affordable Housing Community Investment Fund II LP	20-4417160	99.90%
**** Eucalyptus View Cooperative Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Eucalyptus View Cooperative Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
Euclid Hall Associates, L.P.	Taylor, Lisa	Mitchell Titus & Company NY)	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Euclid Housing Limited Partnership	Morris, Sharon	Romano & Mitchell Carter	National Equity Fund 2002 LLC	75-3045298	99.99%
Evanell, L.P.	Lokhandwalla, Sher	Agbimson & Company, P.C.	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
**** Evelyn Sanders Limited Partnership	Griffin, Lisa	Katherine R. Conlon, CPA	TD Banknorth Housing Investment Fund LP	20-4417284	99.99%
Everett D. Jennings Apts. L.P.	Coniglio, Anthony	Tyrone Anthony Sellers, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Excelsior Apartments L.P.	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 1994 Limited Partnership	36-3958151	98.00%
F S Development Co., L. P.	Matas, Alan	John W. Davis, CPA	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Factory Street Limited Partnership	Velez, Esther	Damiano & Burk CPAs, P.C.	National Equity Fund 2002 LLC	75-3045298	99.98%
Fairfax Elderly Homes, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 2003 LLC	20-0083344	99.99%
Fairfax Homes Development, L. P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1999 Series II Limited Partnership	36-4284872	89.99%
**** Fairmont Apartments Limited Partnership	Griffin, Lisa	Affordable Housing Accountants LTD.	Fifth Third Investment Fund LLC	95-3427804	16.00%
Fairmont Apartments Limited Partnership	Griffin, Lisa	Affordable Housing Accountants LTD.	National Equity Fund 2004 LLC	20-1909507	83.99%
Fairview Park Apartments Limited Partnership		Comer Nowling and Associates, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Falcon Restoration II, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Falcon Restoration L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Famicos Notre Dame Apts L.P.	Days, Lisa	McGladrey & Pullen	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
Far East Building, L.P.	Galdo, Aiza	Vasquez & Co., LLP	California Equity Fund 2002 LLC	94-3427611	99.99%
Farmerville North Villa Subdivision Phase I, L.L.C.	Baker, Sandra	Little & Associates	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Fatsville & Company L.P.	MacPhail, Meredith	John W. Davis, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
FDI-Houston SRO, Ltd.	Boelter, Matthew	Reznick Group (Atlanta)	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Ferry Mutual Housing Limited Partnership	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 2004 LLC	20-1909507	99.99%
Field Street II LDHA, LP	Czekai, Jamie	UHY, LLP	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Field Street LDHA, L.P.	Czekai, Jamie	UHY, LLP	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Fifty Square, L.P.	Taylor, Lisa	D Ambra & Associates	National Equity Fund 2003 LLC	20-0083344	99.98%
**** Finley Properties, L.P.	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	Citigroup CCDE Investment Fund LLC	36-4425650	99.99%
**** First & Cedar LLC	Robinson, Lisa	Watson & McDonell, PLLC			99.99%
**** First & Denny Limited Partnership	Robinson, Lisa	Watson & McDonell, PLLC			99.99%
First WHGA Dev. Assoc., L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Fleming Apartments, L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	New York Equity Fund 1988 Limited Partnership	36-3602373	99.99%
Flemister Partners, L.P.	Taylor, Lisa	Deans & Archer	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
**** Florence Avenue Villa, L.P.	Galdo, Aiza	Clifford R. Benn, CPA	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
**** Fond du Lac Senior Housing LP	Gehrke, Melissa	WIPFLI CPA's & Consultants	California Equity Fund 1991 Limited Partnership	36-3794783	99.99%
**** Fond du Lac Townhomes, LLC	Gehrke, Melissa		NEF Heartland Fund LLC	20-0083309	99.99%
Forest Farms Assisted Living, L.P.	Taylor, Lisa	D Ambra & Associates	NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Forest Heights Properties, LP	Morris, Sharon	Dobbs & Co	National Equity Fund 1997 Limited Partnership	36-4188807	67.96%
Forest Hills Housing LLC	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 2004 LLC	20-1909507	99.99%
**** Forest Ridge Limited Partnership	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 LP	20-4587136	99.99%
**** Fort Madison IHA II Senior Housing LP	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	Citigroup CCDE Investment Fund LLC	36-4425650	99.99%
**** Fort Madison IHA Senior Housing LP	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
Forty South Main L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	NEF Heartland Fund LLC	20-0083309	98.99%
Fountain Associates L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Fountain Block Development, L.P.		Gauthier & Kimmerling, LLC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
Fountain View Apartments Limited Partnership	Rice, Michael	Haran & Associates, Ltd.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Fourth Avenue, L.P.	Galdo, Aiza	Levitt and Rosenblum	One Economy Fund	20-2660021	99.99%
Fourth Street Access L.P.	Taylor, Lisa	Asher & Company, Ltd.	California Equity Fund 1994 Limited Partnership	36-3961576	99.00%
**** Fourth Street Partners, a Nevada Limited Partnership	Avery, Jaime	Proctor and Davis CPAs	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Fox River Senior Village, LLC	Hayes, Mary Ann	Suby Von Haden & Associates, S.C.	Banc of America Community Housing Investment Fund LLC	36-4401581	59.99%
Fox Run Crossing, LLC	Days, Lisa	Stemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2003 LLC	20-0083344	99.99%
FR Real Estate Development, L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	National Equity Fund 2006 Series II LP	20-5575038	99.99%
			New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Franklin Avenue Cluster, L.P.	Lokhandwalla, Sher	John W. Davis, CPA	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Franklin E. St. Marks Associates, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Franklin Portland Gateway Phase II	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	99.99%
Franklin Vista VI Apartments Limited Partnership	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Franklin Vista VII Limited Partnership	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Freedom Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Frenchmans Creek Limited Partnership	Baker, Sandra	Bond & Tousignant, LLC	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Friendship Pine Associates., L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Friendship Village, L.P.	Boelter, Matthew	Mayer Hoffman McCann L.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Frog Hollow Homes, L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Fulton Plaza Redev. Assoc., L.P.	Montesinos, Joshua	Frye, Williams, & Co. PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Fulton-Jefferson Associates LP	Goodman, Joseph	BDO Seidman (New York)	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Gabriels Green Limited Partnership	Days, Lisa	Clark, Schaefer, Hackett & Co.	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Garden of Eden Associates LP	Montesinos, Joshua		New York Equity Fund 2002 LLC	72-1536444	99.99%
Garden Park Apartments L.L.C.	Watson II, Timothy	Melvin L. Gilbertson	National Equity Fund 2001 LLC	36-4437162	99.99%
Garden Spring Housing Associates, LLC	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
***** Gardens of Daytona Ltd.	Morris, Sharon	Miller, Mayer, Sullivan & Stevens LLP	Nationwide GFII	90-6061443	99.95%
Garfield Associates L.P.	Czekai, Jamie	Carter and Company, CPA, LLC	Chicago Equity Fund 1996 Limited Partnership	36-4098780	99.00%
Garfield Hills Preservation Associates L.P.	Morris, Sharon	Marsh & Company	One Economy Fund	20-2660021	99.99%
***** Garner School Apartments, L.L.C.	Nova, Carrie	Carter and Company< CPA LLC	Nationwide GFII	90-6061443	99.90%
Gates Cluster Development L.P.	Montesinos, Joshua	Marks Paneth & Shron LLP	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Gateway Properties L.P.	Matas, Alan	ERE, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.00%
Genesee Limited Partnership	Robinson, Lisa	Jacobson Jarvis	National Equity Fund 2003 LLC	20-0083344	99.99%
Genesis Associates, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
George Barbee LP	Lokhandwalla, Sher	Agbimson & Company, P.C.	New York Equity Fund 2005 LLC	20-3760899	99.99%
George Street Mutual Housing, L.P.	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
George W. Lewis Hsng Assoc., L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Georgias Place, L.P.	Taylor, Lisa	Chervenak & Associates, LLC	National Equity Fund 2003 LLC	20-0083344	99.99%
GGA 1820 Post, L.P.	Rodelo, Adrian	Lee, Ho & Company	California Equity Fund 1999 Limited Partnership	36-4296157	99.90%
***** Giant Development, L.P., A California Limited Partnership	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Nationwide Single Investor Fund	20-1651241	99.99%
Gibeon Associates, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Gilman Court, L.P.	Gaudet, Amanda	Reznick Group (Sacramento)	National Equity Fund 1995 Limited Partnership	36-4025434	72.99%
Gilroy Transitional Housing Center Associates, L.P.	Avery, Jaime	Grigg, Ritter & Brash, P.C.	California Equity Fund 2004 LLC	20-1384513	99.99%
Glaves House, L.P.	Taylor, Lisa	Wiss & Company, LLP	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
***** Glenville Homes III L.P.	Jackson, Judy	Baumgarten & Company LLP	Fifth Third Investment Fund LLC	95-3427804	24.00%
Glenville Homes III L.P.	Jackson, Judy	Baumgarten & Company LLP	National Equity Fund 2005 LP	20-3052057	75.99%
Glenville Homes, L.P.	Jackson, Judy	Baumgarten & Company LLP	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Gloria Way Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Goodrich St. LDHA, L.P.	Natera-Sandoval, Zoila	Beene, Garter & Company	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Goshen Associates L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Gouverneur Court, L.P.	Taylor, Lisa	Urbach Kahn & Werlin PC	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Gower Street Apartments, L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
***** Grafton Avenue Associates, L.P.	Velez, Esther	Adam Urdang CPA	Nationwide GFI	20-0690738	99.00%
Grand Apartments II Limited Partnership	Natera-Sandoval, Zoila	Lindgren, Callihan, VanOsdol & Co. (Rockford)	National Equity Fund 2001 LLC	36-4437162	99.99%
Grand Apartments Limited Partnership	Gaudet, Amanda	Jones & Roth	National Equity Fund 2002 LLC	75-3045298	99.99%
GrandFamilies, L.P.	Velez, Esther	Alexander Aronson & Finning	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
Granite Mountain Development, Limited Partnership	Baker, Sandra	Novogradac & Company (Boston)	National Equity Fund 2000 LLC	36-4373745	99.99%
Gray Street Affordable Housing Limited Dividend Hsg	Czekai, Jamie	Gordon Advisors, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Green River Homes LLC	Gaudet, Amanda	Finney, Neill & Company, P.S.	National Equity Fund 2003 LLC	20-0083344	99.99%
Greene Gables Limited Partnership	Nova, Carrie	Stemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2001 LLC	36-4437162	99.40%
Greenfield Commons Apartments Associates, LP	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Greenridge Partners Limited Partnership	Gehrke, Melissa	Lefor & Rapp, LLC	National Equity Fund 2005 LP	20-3052057	79.99%
Greenview, L.P.	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Greenwood Senior Living, L.P.	Natera-Sandoval, Zoila	Haran & Associates, Ltd.	National Equity Fund 2005 LP	20-3052057	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*"*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Gregene L.P.	MacPhail, Meredith	OConnor, Davies, Munns, and Dobbins, LLP	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Grove Senior Living, L.P.	Natera-Sandoval, Zoila	Haran & Associates, Ltd.	National Equity Fund 2005 LP	20-3052057	99.99%
Groveland Gardens Associates, L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
***** Guild House East L.P.	Griffin, Lisa	Fishbein & Company, P.C.	Banc of America Community Housing Investment Fund IV LLC		99.99%
***** Guilford Interfaith Mutual Housing Limited Partnership	Taylor, Lisa	Carter, Hayes & Associates, PC	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
Gwen Bolden Manor, L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
H. Harbor, Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1999 Series II Limited Partnership	36-4284872	59.99%
H.E.L.P. Philadelphia I Assoc., L. P.	Griffin, Lisa	Reznick Group Baltimore	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
Haarlem Meer, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
***** Hacienda Sunset Affordable Housing Associates	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
Haddington Partners, L.P.	Taylor, Lisa	Snyder, Daitz & Company	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Haddington Partners-II, L.P.	Taylor, Lisa	Snyder, Daitz & Company	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Halley - Colonnade L.P.	Morris, Sharon	Reznick Group (Baltimore)	National Equity Fund 2006 LP	20-4587136	99.99%
Hamilton Park Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Hampton Shell Gardens, LP	Nova, Carrie	Dooley & Vicars CPAs, L.L.P.	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
***** Hampton-Monterey, L.P.	Nova, Carrie	Dooley & Vicars CPAs, L.L.P.	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Hanson Place Associates L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Harbor House Housing L.P.	Taylor, Lisa	D Ambra & Associates	National Equity Fund 2000 LLC	36-4373745	99.99%
Harbor View Phase I LLC	Hayes, Mary Ann	Novogradac & Company, LLC (Ohio)	National Equity Fund 2005 LP	20-3052057	99.99%
Harding Village LTD.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2003 LLC	20-0083344	99.99%
Harlem Valley Apts. Assoc., L.P.	Coniglio, Anthony	Vargas & Ghigiotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Harman Plaza Devel. Assn., L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Harmony Gardens, L.P.	Nelson, Gina	Holthouse, Carlin & Van Trig LLP	California Equity Fund 1996 Limited Partnership	36-4089379	99.00%
***** Harrison Family Housing Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Harrison Hotel Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Harrison House Apartments LLC	Gaudet, Amanda	Finney, Neill & Company, P.S.	National Equity Fund 2003 LLC	20-0083344	99.99%
Harry DeRienzo Houses, L.P.	McCarthy, Meghan	Vargas & Ghigiotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Hartsville Apartments L.P.	Nova, Carrie		National Equity Fund 2001 LLC	36-4437162	98.00%
***** Harvard Elderly Limited Partnership	Days, Lisa	Plante & Moran	Key CDC Investment Fund LLC	95-4893445	11.00%
***** Harvard Elderly Limited Partnership	Days, Lisa	Plante & Moran	Fifth Third Investment Fund LLC	95-3427804	20.40%
***** Harvard Elderly Limited Partnership	Days, Lisa	Plante & Moran	Key USA Investment Fund LLC	95-4893448	23.25%
***** Harvard Elderly Limited Partnership	Days, Lisa	Plante & Moran	National City Investment Fund LLC	95-4893437	30.00%
***** Harvard Place Apartments, L.P.	Galdo, Aiza	Keller & Associates, LLP	Fannie Mae Homeless Initiative	20-1309458	99.99%
HASCO-Cedar Street L.P.	Gaudet, Amanda	Novogradac & Company (San Francisco)	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
HASCO-Whispering Pines, L.P.	Gaudet, Amanda	Novogradac & Company (San Francisco)	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.00%
Hattie Dodson Housing Assoc., L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
Havelock-Tyler Place Apartments L.L.C.	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.00%
Haven House, L.P.	Morris, Sharon	Hertzbach & Company, P.A.	National Equity Fund 2001 LLC	36-4437162	99.99%
Hazeldel Seniors Limited Partnership	Gaudet, Amanda	Grove, Mueller & Swank, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Hazel Housing Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
HB, L.P.	Matas, Alan	Vargas & Ghigiotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
HDC Limited Partnership	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
***** Healdsburg Family Apartments Investors, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Healdsburg Family Apartments Investors, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
Heartland-Beloit Water Tower Place L.L.C.	Gehrke, Melissa	Reznick Group (Baltimore)	National Equity Fund 2002 LLC	75-3045298	99.99%
Heartland-Cudahy III, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	National Equity Fund 2002 LLC	75-3045298	99.99%
***** Heartland-DeForest Williamstown Bay, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%
***** Heartland-Delavan, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%
***** Heartland-Eau Claire Oakwood L.L.C.	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%
Heartland-Grand Chute L.L.C.	Gehrke, Melissa	Reznick Group (Baltimore)	National Equity Fund 2002 LLC	75-3045298	99.99%
Heartland-Janesville Riverplace LLC	Gehrke, Melissa	Reznick Group (Baltimore)	National Equity Fund 2002 LLC	75-3045298	99.99%
***** Heartland-Sussex Mill, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%
Heartland-Waunakee LLC	Gehrke, Melissa	Reznick Group (Baltimore)	National Equity Fund 2002 LLC	75-3045298	99.99%
***** Heartland-Waupun Landings, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%
***** Heartland-Wisconsin Rapids Timber Trails, LLC	Gehrke, Melissa	Reznick Group (Baltimore)	NEF Heartland Fund LLC	20-0083309	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Heathermoor Limited Partnership	Nova, Carrie	Siemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2002 LLC	75-3045298	82.99%
Heg House, L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
Helen V Apartments LLC	Gaudet, Amanda		National Equity Fund 2002 LLC	75-3045298	99.99%
***** HELP PA Affordable Housing I, L.P.	Griffin, Lisa		TD BankNorth 2009 Fund	27-0711050	99.99%
Heritage Homes Southeast L.P.	Czekai, Jamie	Jurgonski & Fredlake CPAs	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Heritage Meadows Partners L.P.	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
***** Heritage Place at Parkview Apartments, LLC	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Heritage Place Subdivision Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2004 LLC	20-1909507	54.99%
Heritage Woods of Batavia L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 2002 Limited Partnership	30-0066665	99.99%
Heritage Woods of Batavia Limited Partnership II	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 LP	20-8189381	99.99%
Herkimer LDHA,LP	Natera-Sandoval, Zoila	Beene, Garter & Company	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
***** Hermanas II Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Hiawatha Housing Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	99.99%
Hickory Woods/MHT LDHA LP	Czekai, Jamie	Kirschner Hutton Perlin, PC	National Equity Fund 2006 LP	20-4587136	99.99%
Hidden Pines Limited Partnership	Robinson, Lisa	Lori A. Pierson	National Equity Fund 2000 LLC	36-4373745	99.99%
Highbridge CATCH L.P.	Goodman, Joseph	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 2002 LLC	72-1536444	99.99%
Highland Meadows Partners, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2002 LLC	75-3045298	99.99%
Highland Station Limited Partnership	Gaudet, Amanda	Lefor & Rapp, LLC	National Equity Fund 2004 LLC	20-1909507	99.99%
***** Hillcrest Commons Limited Partnership	Nova, Carrie	Novogradac & Company, LLC (Ohio)	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Hillcrest Homes/MHT LDHA LP	Czekai, Jamie	Kirschner Hutton Perlin, PC	National Equity Fund 2006 LP	20-4587136	99.99%
Hills Associates, L.P.	McCarthy, Meghan	Tyrone Anthony Sellers, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
Hillside Terrace Limited Partnership	Gaudet, Amanda	Jones & Roth	National Equity Fund 2006 LP	20-4587136	99.99%
Historic Cooper School LLC	Robinson, Lisa	Loveridge Hunt PLLC	National Equity Fund 2004 LLC	20-1909507	99.99%
Historic District Housing Partners, L.P.	Boelter, Matthew	Carter and Company, CPA, LLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Historic Dunbar Corner, LP		Jurgonski & Fredlake CPAs	National Equity Fund 1990 Limited Partnership	36-3725144	99.99%
Historic Hotel Iowa, L.L.L.P.	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	National Equity Fund 2006 LP	20-4587136	99.98%
Historic Live Oak Associates	Avery, Jaime	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Historic Townley Street L.P.	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Historic West End II, L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Historic Wicker, L.P.	Rice, Michael	RSM McGladrey, Inc. (Chicago)	National Equity Fund 2007 Series II LP	20-8864796	99.99%
HL Canton Partners, L.P.	Morris, Sharon	Novogradac & Company LLP (Atlanta)	National Equity Fund 2004 LLC	20-1909507	98.99%
HLB Redevelopment Associates, L.P.	Montesinos, Joshua	Wiss & Company, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
Holden Apartments, L.P.	Jackson, Judy	Baumgarten & Company LLP	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Hollywood House Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Home Street Homes, L.P.	Kilifarski, Mario	Koch Group & Company, LLP	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Homes For Learning Limited Partnership	Hayes, Mary Ann	Lethert, Skwira, Schultz & Co.	National Equity Fund 2002 LLC	75-3045298	99.99%
Hometowne Associates, L. P.	Gehrke, Melissa	Ent & Imler CPA Group, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Hooper Ridge L.L.C.	Baker, Sandra	Little & Associates	National Equity Fund 2001 LLC	36-4437162	99.99%
Hope In Dorchester Limited Partnership	Velez, Esther	Alexander Aronson & Finning	National Equity Fund 2002 LLC	75-3045298	99.99%
Hope Village II LLC	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2002 LLC	75-3045298	99.99%
Hope Village L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
***** Horizon Crest Limited Partnership	Avery, Jaime	Novogradac & Company (San Francisco)	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Horizon Homes Associates, LP	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Horizon Village One, LP	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2004 LLC	20-1909507	99.99%
Horse Creek, LLC	Nova, Carrie	Serotta, Maddocks, Evans & Co., CPAS	National Equity Fund 2004 LLC	20-1909507	99.99%
Hotel Grand Southern, L.P.	Rodelo, Adrian	Lee, Ho & Company	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Housing 2000 II L.P.	Goodman, Joseph	Tyrone Anthony Sellers, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Housing 2000 L.P.	Goodman, Joseph	Tyrone Anthony Sellers, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Howard Apartments L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Howard Avenue Development L.P.	McCarthy, Meghan	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
HP Plaza LP	McCarthy, Meghan	Koch Group & Company, LLP	New York Equity Fund 2003 LLC	20-0335458	99.99%
HRP 133/134, L.P.	MacPhail, Meredith	Marjorie E. Durden	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
HT Jericho, LP	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
Hubbard Woods Mutual Hsng. L.P.	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Hudson Homesteads, L.P.	Polak, Jessica	Toal, Griffith, Ayers & Kullman, LLC	National Equity Fund 2004 LLC	20-1909507	99.99%
***** Hughes Avenue Associates, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	Nationwide GFI	20-0690738	99.90%
Hulett Townhouse Apartments, L.P.	Baker, Sandra	Eric Love, P.C.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Humboldt Park Cooperative L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 2001 LLC	36-4437162	99.99%
Humboldt Park, Limited Partnership	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Hunterfly L.P.	Coniglio, Anthony	Ivan Armstrong, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Hunters Crossings, LLC	Nova, Carrie	Dixon Hughes	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Huntington-Schuyler Estates Urban Renewal Assoc, L.P.	Velez, Esther	Wilkin & Guttenplan, P.C.	Nationwide GFI	20-0690738	99.90%
Hyde Park Place, L.P.	Nelson, Gina	Clifford R. Benn, CPA	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
ICRC Housing Project #1, L.P.	Gehrke, Melissa	Ritz, Holman, Butala, Fine LLP	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
ICRC Housing Project #2, L.P.	Gehrke, Melissa	Ritz, Holman, Butala, Fine LLP	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
ICRC Housing Project No. 3 Limited Partnership	Gehrke, Melissa	Ritz, Holman, Butala, Fine LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
Idaho Apartments Assoc., L.P.	Rodelo, Adrian	James Richardson CPA	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
IHSAN, L.P.	Lokhandwalla, Sher	Agbimison & Company, P.C.	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Imani Homes, L.P.	Taylor, Lisa	J. H. Williams & Co.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Imani Neighborhood Revitalization Partners, LLC	Rivera, Jennifer	Goodman and Company	National Equity Fund 2004 LLC	20-1909507	99.99%
Immokalee Senior Housing, Ltd.	Morris, Sharon	Plante & Moran	National Equity Fund 2006 Series II LP	20-5575038	99.99%
INB, L.P.	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 2003 LLC	20-0083344	99.99%
Indian Field Limited Partnership	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 2007 LP	20-8189381	99.99%
Interim/NP Community Housing L.P.	Robinson, Lisa	Finney, Neill & Company, P.S.	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Irvine Renaissance I Limited Partnership	Watson II, Timothy	Craft, Noble & Company PLLC	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Ithaca Special Needs, L.P.	Taylor, Lisa	Toski, Schaefer and Co., P.C.	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Itom A'e, LP	Avery, Jaime		National Equity Fund 2009 LP	26-4818735	99.99%
Iyanu Houses, L.P.	Langleiben, Annette	A.G. Aaronson, C.P.A.	New York Equity Fund 2005 LLC	20-3760899	99.99%
Izannah Walker Houses L.P.	Polak, Jessica	Lefkowitz, Garfinkel, Champi and DeRienzo	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
J & Velco Co., L.P.	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
J. Arthur Jones, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
J. P. Housing L.P.	Velez, Esther	Alexander Aronson & Finning	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
J. Raven Apartments, L.P.	Langleiben, Annette	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Jackson Family Housing L.P.	Hayes, Mary Ann	Gerber & Haugen	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
***** Jackson Parkside Partners, L. P.	Rice, Michael	FLS Group, LLC	Fifth Third Investment Fund LLC	95-3427804	18.00%
Jackson Parkside Partners, L. P.	Rice, Michael	FLS Group, LLC	National Equity Fund 2002 LLC	75-3045298	81.99%
Jacqueline Denise Davis L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
James Van Der Zee Houses L.P.	Coniglio, Anthony	Vargas & Ghigliotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Jamestown Commons Associates, L.P.	Nova, Carrie	Goodman and Company	National Equity Fund 2004 LLC	20-1909507	99.99%
Jefferson Cluster L.P.	Lokhandwalla, Sher	John W. Davis, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
Jefferson Mews L.P.	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Jefferson Park Apartments Limited Partnership	Gaudet, Amanda	Jones & Roth	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Jefferson Place Associates, L.P.	Boelter, Matthew	RubinBrown LLP	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
***** Jennings Street Associates, L.P.	Montesinos, Joshua	Eisman, Zucker, Klein & Ruttenberg, LLP	Nationwide GFI	20-0690738	99.90%
***** Jeremiah St. Paul Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	Fannie Mae Homeless Initiative	20-1309458	99.99%
JHB, L.P.	Taylor, Lisa	Koch Group & Company, LLP	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
JoAnn Place, LLC	Baker, Sandra	Little & Associates	National Equity Fund 2003 LLC	20-0083344	99.99%
John Hill, L.P.	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
***** Joseph Selvaggio Initiative, LP	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
Judah Associates L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Judkins Park Apartments LLC	Robinson, Lisa	Jacobson Jarvis	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Justin Partners, L.P.	Boelter, Matthew	Marsh & Company	Nationwide Single Investor Fund	20-1651241	99.98%
Kalamazoo Rosewood Limited Dividend Housing	Natera-Sandoval, Zoila	Ullrey & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Kateri Park Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2005 LP	20-3052057	99.99%
KBC Limited Dividend Housing Association	Natera-Sandoval, Zoila	Beene, Garter & Company	National Equity Fund 2005 LP	20-3052057	99.99%
KCHA - Laurelwood Gardens L.P.	Gaudet, Amanda	Novogradac & Company (San Francisco)	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
KCHA-Rural Housing Preservation, LP	Gaudet, Amanda	Novogradac & Company (San Francisco)	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
KDA Realty Owner L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	New York Equity Fund 2004 LLC	80-0132471	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
KDA Realty Owner L.P.	Matas, Alan		New York Equity Fund 2004 LLC	80-0132471	99.99%
Keeler Apartments L.P.	Rice, Michael	Haran & Associates, Ltd.	Chicago Equity Fund 1996 Limited Partnership	36-4098780	99.00%
***** Keeler-Roosevelt Road Limited Partnership	Rice, Michael	Haran & Associates, Ltd.	Fifth Third Investment Fund LLC	95-3427804	40.00%
Keeler-Roosevelt Road Limited Partnership	Rice, Michael	Haran & Associates, Ltd.	National Equity Fund 2009 LP	26-4818735	59.99%
Kellams Marina II, L.P.	Morris, Sharon	Reznick Group Baltimore	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Kellams Marina III, L.P.	Morris, Sharon	Reznick Group Baltimore	National Equity Fund 1997 Series II Limited Partnership	36-4192679	79.99%
Kellams Marina Limited Partnership IV	Morris, Sharon	Reznick Group Baltimore	National Equity Fund 2001 LLC	36-4437162	99.99%
***** Kemble Square, LLC	Polak, Jessica		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Kenja, L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Kennedy Building, L.P.	Days, Lisa	Skoda, Minotti & Co.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Kennedy Estates Hsng. Assoc. L.P.	Avery, Jaime	Reznick Group (Charlotte)	California Equity Fund 1997 Limited Partnership	36-4159240	64.99%
Kentfield Associates, a CA Limited Partnership	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
***** Keokuk Senior Housing L.P.	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
Kibler Senior Housing, L.L.C.	Polak, Jessica	Salmin, Celona, Wehrle & Flaherty, LLP	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
***** Kimball Court Associates	Galdo, Aiza	Michael L. Oxenreider, Certified Public Accountant	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Kimball Court Associates	Galdo, Aiza	Michael L. Oxenreider, Certified Public Accountant	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
King Davis Associates, L.P.	Kilifarski, Mario	Agbimson & Company, P.C.	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
King Preservation, L.P.	Rice, Michael	Wieland, Paul (Wieland & Company)	Chicago Equity Fund 2002 Limited Partnership	30-0066665	99.90%
Kingwood Senior Village L.P.	Boelter, Matthew	Thomas V. Stephen & Co., CPA	National Equity Fund 2006 LP	20-4587136	99.99%
***** Kirkham Mutual housing Limited Partnership	Taylor, Lisa	Carter, Hayes & Associates, PC	TD Banknorth Housing Investment Fund LP	20-4417284	99.99%
Kirkwood Project, L.P.	Morris, Sharon	Habif, Arogeti & Wynne, LLP	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Knightdale Apartments L.L.C.	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 2001 LLC	36-4437162	99.99%
Knightdale Development Associates, LLC	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 2002 LLC	75-3045298	99.00%
Knitting Mill Associates, L.P.	Griffin, Lisa	Snyder, Daitz & Company	National Equity Fund 2007 LP	20-8189381	99.99%
***** Knoxville IHA Senior Housing, L.P.	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
***** Korean Youth Center, L.P.	Okada, Wade	Bay Sherman & Craig, LLP	California Equity Fund 1991 Limited Partnership	36-3794783	99.00%
Kramer School Artloft, L.P.	Baker, Sandra	Ramsey Eddington, CPA	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
KRMB L.P.	Rice, Michael	Suby Von Haden & Associates, S.C.	Chicago Equity Fund 1996 Limited Partnership	36-4098780	49.50%
***** L. P. E. L.P.	Galdo, Aiza	Vasquez & Co., LLP	California Equity Fund 1994 Series II Limited Partnership	36-3997618	57.42%
La Estancia Limited Partnership	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 2004 LLC	20-1909507	99.99%
La Paz Limited Partnership	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
***** La Posada Housing, LLC	Avery, Jaime		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
La Puerta de Vitalidad, L.P.	Montesinos, Joshua	BDO Seidman (New York)	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
***** La Quinta Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	National Equity Fund 1996 Series II Limited Partnership	26-2400960	99.99%
La Rosa, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Lacy & Raitt, L.P.	Galdo, Aiza		National Equity Fund 2009 LP	26-4818735	99.99%
Ladera Village Limited Partnership	Avery, Jaime	Boothe, Vassar & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Lafayette, L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Lago Vista Apartments, Ltd.	Boelter, Matthew	Ford and Company LLC	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
Lake Plaza Associates L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Lake Plaza Associates Phase II, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Lake Shore Townhomes, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1999 Limited Partnership	36-4262821	79.99%
Lake Washington L.P.	Robinson, Lisa	Peterson Sullivan LLP	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
***** Lakeview Community Development Seneca, L.P.	Taylor, Lisa		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Lakeview Place Development, L. P.	Jackson, Judy	Wright, Richardson and Company	National Equity Fund 1999 Limited Partnership	36-4262821	65.15%
***** Lamoreaux Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	Newark Community Investment Fund LLC	36-4424438	84.99%
Landmeier Road L.P.	Czekai, Jamie	FLS Group, LLC	Chicago Equity Fund 1996 Limited Partnership	36-4098780	49.50%
Lao Park Associates, L.P.	Rodelo, Adrian	Keller & Associates, LLP	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Larkin Village L.P.	Czekai, Jamie	Reznick Group (Sacramento)	Chicago Equity Fund 2000 Limited Partnership	36-4325575	99.99%
Las Jicamas Apartments, L.P.	Galdo, Aiza	Berger/Lewis Accountancy Corporation	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
***** Las Palmeras Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Las Palmeras Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
Las Palomas Hotel L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1994 Limited Partnership	36-3961576	99.00%
LaSalle Senior Housing LLC	Robinson, Lisa	Francis & Company PLLC	National Equity Fund 2004 LLC	20-1909507	99.99%
LATCH Roxbury, L.P.	Robinson, Lisa	Jacobson Jarvis	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
LATCH-SEATAC Limited Partnership	Robinson, Lisa	Jacobson Jarvis	National Equity Fund 2002 LLC	75-3045298	99.99%
Laura B. Thomas Houses L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Laurel-Norton L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Lazarus, L.P.	Rice, Michael	Haran & Associates, Ltd.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Leland Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2003 LLC	20-0083344	99.99%
Lenox Avenue Housing Associates, L.P.	MacPhail, Meredith	Tyrone Anthony Sellers, CPA	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
Lexington Avenue L.P.	Kilifarski, Mario	Rutta and Company LLP	New York Equity Fund 2003 LLC	20-0335458	99.99%
Lexington Pointe Partners LDHA L.P.	Czekai, Jamie	Reznick Group (Atlanta)	National Equity Fund 2006 LP	20-4587136	99.99%
Liberty Place L.P.	Taylor, Lisa	Kircaldie Randall & McNab LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Liberty Square Limited Partnership	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Lillian Place, L.P.	Okada, Wade	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund II LLC	20-0296106	50.00%
Lillian Upshur Housing Assoc, L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Lillian Ware Associates L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
***** Lincoln Ridge LP	Watson II, Timothy	Theobald, Donohue & Thompson, P.C.	NEF Heartland Fund LLC	20-0083309	99.99%
***** Lincoln Village L.P.	Velez, Esther	Damiano & Burk CPAs, P.C.	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.98%
***** Linden Street L.P.	Velez, Esther	Alexander Aronson & Finning	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
***** Lindquist Apartments L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	Fannie Mae Homeless Initiative	20-1309458	99.99%
Lockwood Housing, LLC	Days, Lisa	Stemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2007 LP	20-8189381	99.99%
Lorena Terrace Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Los Altos Apartments, L.P.	Galdo, Aiza	Novogradac & Compancy (Long Beach)	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
Lovell Square, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Lovett Square, L.P.	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Lower Germantown II, L.P.	Griffin, Lisa	Zelenkofsky Axelrod LLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
LRM, L.P.	Lokhandwalla, Sher	John W. Davis, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
LSS Park Avenue Apartments L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2007 LP	20-8189381	99.99%
Luacaw Brownstones, L.P.	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 2006 LLC	20-5705331	99.99%
Ludlow L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Luverne Family Housing, L. P.	Hayes, Mary Ann	Gerber & Haugen	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Lydia House Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2002 LLC	75-3045298	99.99%
Lyndale Place L.P.	Rice, Michael	RSM McGladrey, Inc. (Chicago)	Chicago Equity Fund 1996 Limited Partnership	36-4098780	99.00%
Lyons Village L.P.	Boelter, Matthew	Reznick Group (Baltimore)	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
M. L. King Jr. Blvd LDHA, LP	Czekai, Jamie	Sherri C. Carter, CPA	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
Machull Redev. Assoc., L.P.	Montesinos, Joshua	Frye, Williams, & Co. PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Macombs Manor Associates, L.P.	Montesinos, Joshua		National Equity Fund 2002 LLC	75-3045298	99.99%
Madison Apartments LP	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Madison Avenue Townhomes, L. P.	Czekai, Jamie	FLS Group, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Madison Heights Phase III, L.P.	Baker, Sandra	Novogradac & Company, LLP (Boston)	National Equity Fund 2003 LLC	20-0083344	99.99%
Madres Unidas Limited Partnership	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2004 LLC	20-1909507	99.99%
Magnolia L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Magnolia Plaza Housing, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	National Equity Fund 2007 LP	20-8189381	99.99%
Magnolia Res. Hsng. Devel., I, L.P.	Boelter, Matthew	Thomas V. Stephen & Co., CPA	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Mahnomen Ranch Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2002 LLC	75-3045298	99.99%
Main Street InterIm LLC	Robinson, Lisa	Finney, Neill & Company, P.S.	National Equity Fund 2004 LLC	20-1909507	99.99%
Main Street Phase III, L.P.	Velez, Esther	Damiano & Burk CPAs, P.C.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Malcolm 1677 L.P.	Goodman, Joseph	Abdur-Rahim Abdullah	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Malcolm Manor L.P.	Baker, Sandra	Jeffrey, Phillips, Mosley & Scott, P.A.	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Malcolm Shabazz LP	Langleiben, Annette	Ivan Armstrong, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
***** Malcolm X-Z Associates, L.P.	McCarthy, Meghan	Friedman, Alpren & Green LLP	Nationwide GFI	20-0690738	99.90%
Malden Limited Partnership II	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Mamie Wiggins L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Mandela Housing Company II, L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Mandela Housing Company, L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Manor Associates LP	Nova, Carrie	Reznick Group (Charlotte)	National Equity Fund 1992 Limited Partnership	36-3843752	98.00%
***** Mansion Apartments Phase II LP	Boelter, Matthew	Reznick Group, (Austin)	US Affordable Housing Community Investment Fund II LP	20-4417160	99.90%
***** Many Rivers Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	Newark Community Investment Fund LLC	36-4424438	84.99%
Many Rivers West Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	99.99%
Maple Knoll L.P.	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Maple Ridge Limited Partnership	Czekai, Jamie	Dauby O Connor & Zaleski	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Maplewood Partners, LLC	Rivera, Jennifer	Dixon Hughes	Fifth Third Investment Fund LLC	95-3427804	99.99%
***** Maquoketa IHA Senior Housing LP	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	99.00%
Marathon County Housing Redevelopment-RD, LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Marion Apartments, LP	Nova, Carrie	Carter and Company< CPA LLC	National Equity Fund 1993 Limited Partnership	36-3878944	98.00%
Market Square Apartments Associates L.P.	Griffin, Lisa	McKonly & Asbury, LLP	National Equity Fund 2004 LLC	20-1909507	100.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Market Square Elderly Housing Limited Partnership	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Marshway L.P.	Rice, Michael	Michael D. Morse	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Martin Luther King Village, L.P.	Boelter, Matthew	Ralph C. Johnson & Co.	National Equity Fund 2009 LP	26-4818735	99.98%
***** Mary Avenue Limited Dividend Housing Assoc	Czekai, Jamie	Novogradac & Company, LLC (Ohio)	Fifth Third Investment Fund LLC	95-3427804	33.00%
Mary Avenue Limited Dividend Housing Assoc	Czekai, Jamie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2004 LLC	20-1909507	66.99%
Mary R. Wilson-Bilal, L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Matterhorn Apartments, LLC	Hayes, Mary Ann	Novogradac & Company, LLC (Ohio)	One Economy Fund	20-2660021	99.99%
Matyas Buildings, LLC	Gehrke, Melissa	Ritz, Holman, Butala, Fine LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Maury Senior Retirement Village, L.P.	Nova, Carrie	Dooley & Vicars	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Maxwell Development, L.P.	Langleiben, Annette	John W. Davis, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Mayfair Commons L.P.	Baran, Christine	ASG LTD Public Accounting and Consulting	National Equity Fund 1995 Limited Partnership	36-4025434	72.99%
Mayfield L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Mayors Manor Limited Partnership	Natera-Sandoval, Zoila	Phillips & Associates, CPAs, P.C.	National Equity Fund 2000 LLC	36-4373745	99.99%
M-B Infill, L.P.	Gehrke, Melissa	Gauthier & Kimmerling, LLC	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Mc Gee Plaza Associates, L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
McCarty on Monroe LLC	Avery, Jaime	Novogradac & Company LLP (Austin)	National Equity Fund 2008 LP	26-1775928	99.99%
McCoy Plaza LP	Nelson, Gina	Keller & Associates, LLP	National Equity Fund 2009 LP	26-4818735	99.99%
McKnight Manor Apartments LP, a LP	Baker, Sandra	Little & Associates	National Equity Fund 2002 LLC	75-3045298	99.99%
MDC One Afford. Hsng Devel., L.P.	Robinson, Lisa	Johnson Stone & Pagano, P.S.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
MDI Limited Partnership #47	Watson II, Timothy	Eide Bailly LLP	National Equity Fund 2002 LLC	75-3045298	99.98%
Meadow Spring Housing Associates, LLC	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 1996 Limited Partnership	36-4094851	50.00%
***** Meadow Wood Associates of Carroll Phase II, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	NEF Heartland Fund LLC	20-0083309	99.99%
***** Mecca Family Housing Associates	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	US Affordable Housing Community Investment Fund LLC	94-3414697	77.99%
***** Mecca Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1993 Limited Partnership	36-3885995	99.00%
Melrose Cluster, L.P.	Langleiben, Annette	N. Cheng & Co., P.C.	New York Equity Fund 2005 LLC	20-3760899	99.99%
Melrose Commons L.P.	Czekai, Jamie	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 2002 Limited Partnership	30-0066665	30.00%
Melrose East II, LLC	Baker, Sandra	Little & Associates	National Equity Fund 2001 LLC	36-4437162	99.99%
Melrose Estates Housing, L.P.	Montesinos, Joshua	Joseph Podhorcer, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Menard L.P.	Baran, Christine	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Mercado Apartments L.P.	Okada, Wade	Boggeln & Company	California Equity Fund 1992 Limited Partnership	36-3843751	99.99%
Mercy Housing California V	Avery, Jaime	Reznick Group (Charlotte)	National Equity Fund 2007 Series II LP	20-8864796	48.41%
Mercy Housing California V, L.P.	Avery, Jaime	Reznick Group (Charlotte)	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Mercy Housing California X, L.P.	Avery, Jaime	Reznick Group (Charlotte)	California Equity Fund 1996 Limited Partnership	36-4089379	99.00%
***** Mercy Housing California XVI	Avery, Jaime	Reznick Group (Charlotte)	Nationwide Single Investor Fund	20-1651241	99.99%
***** Mercy Housing California XX	Avery, Jaime	Reznick Group (Charlotte)	US Affordable Housing Community Investment Fund LLC	94-3414697	34.00%
***** Mercy Housing California XX	Avery, Jaime	Reznick Group (Charlotte)	Banc of America Community Housing Investment Fund II LLC	20-0296106	50.00%
Mercy Housing California XXII	Avery, Jaime	Reznick Group (Charlotte)	California Equity Fund 2002 LLC	94-3427611	99.99%
Mercy Housing Colorado VII, LP	Gaudet, Amanda	Reznick Group (Charlotte)	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Mercy Housing Colorado VIII, L.P.	Gaudet, Amanda	Reznick Group (Charlotte)	National Equity Fund 2002 LLC	75-3045298	99.99%
Mercy Housing Washington III, L. P.	Robinson, Lisa	Reznick Group (Charlotte)	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Meredith Manor Limited Partnership	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 2000 LLC	36-4373745	99.99%
***** Meridian Stratford Place LDHA L.P.	Czekai, Jamie	Novogradac & Company, LLC (Ohio)	Nationwide GFII	90-6061443	99.99%
***** Meta Street Associates L.P.	Galdo, Aiza	Keller & Associates, LLP	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
Metawaneenee Hills Limited Partnership	Czekai, Jamie	Plante & Moran	National Equity Fund 2006 LP	20-4587136	99.99%
Metropolitan Housing L.P.	Boelter, Matthew	House, Park & Dobrzt, PC	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
MFC Reclamation - III, L. P.		Gauthier & Kimmerling, LLC	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
MFC Reclamation-I, L.P.		Gauthier & Kimmerling, LLC	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
MHR Realty, L.P.		Hal C. Tennin	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Mi Casa Family Center Limited Partnership	Lokhandwalla, Sher	Carney, Roy and Gerrol, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Michigan Corners, L.P.	Baran, Christine	Tarwater & Company, PC	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Michigan Plaza, L.P.	Baran, Christine	Tarwater & Company, PC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Michigan-Indiana L.P.	Baran, Christine	Tarwater & Company, PC	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Middlesex Housing Limited Partnership	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 2005 LP	20-3052057	99.99%
Midtown Family Assoc., L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Midtown Senior Assoc., L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
Midwest L.P.	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 1995 Limited Partnership	36-4039330	19.00%
Miguel Sosa Estates LP	Langleiben, Annette	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Milagrosa Associates L.P.	Coniglio, Anthony	UHY Advisors NY, Inc.	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Miles Avenue Housing Assoc., L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1994 Limited Partnership	36-3961576	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Miles Heights Village Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Miles Limited Partnership	Gaudet, Amanda	Loren W. Randall, P.C.	National Equity Fund 2002 LLC	75-3045298	99.99%
Mill Creek Affordable Housing	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2006 LP	20-4587136	99.99%
Mill Creek Meadows Limited Partnership	Gaudet, Amanda	Lefor & Rapp, LLC	National Equity Fund 2007 LP	20-8189381	99.99%
Mill Run Associates, Ltd.	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
Mill Street I Limited Dividend Housing	Czekai, Jamie	Maner, Costerisan & Ellis, CPAs	National Equity Fund 2006 LP	20-4587136	99.99%
***** Mill View Apartments L.P.	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	NEF Heartland Fund LLC	20-0083309	99.00%
Minna Park Hsng. Partners, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Mishawum Assisted Living Associates LLC	Taylor, Lisa	RSM McGladrey, Inc.	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Mission Grove Housing, L.P.	Nelson, Gina	Leaf and Cole, LLP	US Affordable Housing Community Investment Fund LLC	94-3414697	99.99%
***** Mission Terrace Associates L.P.	Okada, Wade	Leaf and Cole, LLP	California Equity Fund 1993 Limited Partnership	36-3885995	91.12%
MLK CDC Housing Group I, L.P.	Gehrke, Melissa	Paul Selby CPA	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
MMCDC Blackduck Limited Partnership	Hayes, Mary Ann	LarsonAllen Public Service Group	National Equity Fund 2006 LP	20-4587136	99.99%
***** Montello Senior Housing L.P.	Hayes, Mary Ann	Suby Von Haden & Associates, S.C.	NEF Heartland Fund LLC	20-0083309	99.99%
Morris Avenue Associates, L.P.	Montesinos, Joshua	Watson Rice, L.L.P.	New York Equity Fund 1988 Limited Partnership	36-3602373	99.99%
Morris Heights Beulah Associates, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Mount Cleveland, L.P.	Boelter, Matthew	CBIZ accounting, Tax & Advisory of Kansas City, Inc.	National Equity Fund 1997 Limited Partnership	36-4188807	73.92%
Mount Vernon Associates LDHA, L.P.	Czekai, Jamie	Clark, Schaefer, Hackett & Co.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Mountain Seniors, L.P.	Gaudet, Amanda	RSMI (formerly American Express)	National Equity Fund 2003 LLC	20-0083344	99.99%
Mountain View Terrace Apts, LLC	Avery, Jaime	Rodney P. LeBlanc-Paillet Meunier & LeBlanc Llp	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Mountainview Estates Limited Partnership	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
***** MP Milpitas Affordable Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Fannie Mae Homeless Initiative	20-1309458	99.99%
MP Scotts Valley Assoc., L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
MRC Melrose L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Msgr. Vetro Associates L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	National Equity Fund 2006 Series II LP	20-5575038	99.99%
MSP Housing L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Mt. Carmel Associates L.P.	Coniglio, Anthony	UHY Advisors NY, Inc.	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Mt. Carmel Place, L.P.	Boelter, Matthew	Mayer Hoffman McCann L.C.	National Equity Fund 2000 LLC	36-4373745	99.99%
Mt. Pleasant Homes III, L.P.	Jackson, Judy	Zinner and Company	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Mt. Zion Homes, L.L.C.	Baker, Sandra	Little & Associates	National Equity Fund 2000 LLC	36-4373745	99.99%
Museum Park, L.P.		Gauthier & Kimmerling, LLC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Museum Place, L.P.	Days, Lisa	Lumsden & McCormick, LLP	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Mutual Housing Partnership, L.P.	Coniglio, Anthony	A.G. Aaronson, C.P.A.	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Myrtle Terrace L.P.	Gaudet, Amanda	Jones & Roth	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Myrtle V. Willoughby Assoc., L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
***** Nairobi Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Washington Mutual Community Fund LLC	36-4419044	50.00%
Nanraj LP	Goodman, Joseph	John W. Davis, CPA	New York Equity Fund 2006 LLC	20-5705331	99.99%
Nathan Castle Apartments, L.P.	Polak, Jessica	Salmin, Celona, Wehrle & Flaherty, LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Navy Blue Apartments L.P.	Galdo, Aiza	Levitt and Rosenblum	California Equity Fund 1991 Limited Partnership	36-3794783	99.00%
Nazareth Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
NDI Boston Rd. Devel. Assoc. L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
NDI King, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
NDND LDHA LP	Czekai, Jamie	Gordon Advisors, P.C.	National Equity Fund 1997 Limited Partnership	36-4188807	72.44%
***** Near North Apartments L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	Fannie Mae Homeless Initiative	20-1309458	99.99%
NEB, L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Neighborhood Partners L.P.	Watson II, Timothy		National Equity Fund 2005 LP	20-3052057	99.99%
Nelson Luquer Associates, L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
NEP West 119th Street, L. P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Nettleton Road Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
***** Neville Assisted Living Limited Partnership	Taylor, Lisa	RSM McGladrey, Inc. (Boston)	MLI Investment Fund LLC	36-4426157	28.50%
Neville Assisted Living Limited Partnership	Taylor, Lisa	RSM McGladrey, Inc. (Boston)	National Equity Fund 2000 LLC	36-4373745	71.49%
New Boston Family Housing LP	Natera-Sandoval, Zoila	Williams Young & Associates	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
New Century Village LLC	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2006 LP	20-4587136	99.99%
New Covenant Gateway, LLC	Gehrke, Melissa	Wegner LLP, CPAs & Consultants	National Equity Fund 2003 LLC	20-0083344	99.99%
New Covenant Phase II, L.P.	Gehrke, Melissa	Wegner LLP, CPAs & Consultants	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
New Evergreen Sedgwick L.P.	Gehrke, Melissa	Morse and Associates	National Equity Fund 2000 LLC	36-4373745	99.99%
New Frontiers II, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
New Frontiers III, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
New Haarlem Village I, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
New Harlem Village II, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
New Haven Beulah Associates LP	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
New Hope Limited Partnership	Natera-Sandoval, Zoila	Morse and Associates	National Equity Fund 2007 LP	20-8189381	99.99%
New Life Homes, LP	Taylor, Lisa	Ivan Armstrong, CPA	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
New Prospects Associates, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1988 Limited Partnership	36-3602373	99.00%
***** New Riverbend Homes LLC	Days, Lisa	McGladrey & Pullen LLP	Fifth Third Investment Fund LLC	95-3427804	19.00%
New Riverbend Homes LLC	Days, Lisa	McGladrey & Pullen LLP	National Equity Fund 2006 LP	20-4587136	80.99%
New Walton Avenue Associates, L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
New Winds Apartments Limited Partnership	Gaudet, Amanda	Bill Killough, CPA	National Equity Fund 2007 LP	20-8189381	99.99%
Next Wave, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1988 Limited Partnership	36-3602373	99.00%
Nickerson Terrace Redev. Assoc., L.P.	Montesinos, Joshua	Wiss & Company, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Nine Mile Road L.L.C II	Nova, Carrie	Pilc & Moseley, LLC	National Equity Fund 2005 LP	20-3052057	99.99%
Nine Mile Road LLC	Nova, Carrie	PILC & Moseley, LLC	National Equity Fund 2003 LLC	20-0083344	99.99%
NOAH Trinity, L.P.	Taylor, Lisa	Jane Getter, C.P.A	National Equity Fund 1990 Limited Partnership	36-3725144	99.99%
***** Normandy Townhomes Limited Partnership	Hayes, Mary Ann			27-1312355	99.99%
Norris Street L.P.	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
North Abbeville Subdivision II Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2008 LP	26-1775928	99.99%
North Aiken Senior Housing Limited Partnership	Griffin, Lisa	Affordable Housing Accountants LTD.	National Equity Fund 2003 LLC	20-0083344	99.99%
***** North Avenue Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	Fifth Third Investment Fund LLC	95-3427804	41.00%
North Avenue Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2001 LLC	36-4437162	58.99%
North Bend Hotel Apartments	Gaudet, Amanda	Jones & Roth	National Equity Fund 2007 Series II LP	20-8864796	89.99%
North Brooklyn Estates, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
North Core Associates, L. P.	Taylor, Lisa	Ivan Armstrong, CPA	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
North Elmwood Revitalization Limited Partnership	Polak, Jessica	Restivo Monacelli LLP	National Equity Fund 2006 Series II LP	20-5575038	99.98%
North Larrabee L.P.	Rice, Michael	RSM McGladrey, Inc. (Chicago)	Chicago Equity Fund 2001 Limited Partnership	36-4416840	99.99%
North Lawndale Limited Partnership	Baran, Christine	FLS Group, LLC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
North Oak Subdivision Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2004 LLC	20-1909507	99.99%
Northeast Brooklyn L.P.	Langleiben, Annette	Ivan Armstrong, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Northeastern Neighborhood Homes II, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Northeastern Neighborhood Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Northern Abbeville Subdivision LP	Baker, Sandra	Little & Associates	National Equity Fund 2008 LP	26-1775928	79.99%
Northern Daybreak L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
Northgate Grand View, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 2002 LLC	94-3427611	77.49%
Northgate II L.L.C.	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 1994 Limited Partnership	36-3958151	84.99%
Northridge Acres, L.L.P.	Boelter, Matthew	Dickey, Wolf & Humbard, LLC	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Northridge Homes, L.P.	Polak, Jessica	Toski, Schaefer and Co., P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
NorthRiver Homes I, L.P.	Days, Lisa	Gilmore, Jasion, Mahler, and Company	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
***** Northside Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	US Affordable Housing Community Investment Fund LLC	94-3414697	34.80%
***** Northside Housing Associates	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Washington Mutual Community Fund LLC	36-4419044	46.50%
***** Northside Village Partnership, L.P.	Morris, Sharon	Reznick Group (Atlanta)	Banc of America Community Housing Investment Fund II LLC	20-0296106	59.34%
Norton Realty MG Cluster, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 2006 LLC	20-5705331	99.99%
Norwalk Senior Community II LLC	Days, Lisa	Baumgarten & Company LLP	National Equity Fund 2006 LP	20-4587136	99.99%
***** Notre Dame Community Homes, L.P.	Days, Lisa	Clark, Schaefer, Hackett & Co.	Fifth Third Investment Fund LLC	95-3427804	99.99%
NP Cesar Associates, L.P.	Galdo, Aiza	Williams and Olds	National Equity Fund 2006 LP	20-4587136	99.99%
***** NP Eleanor Associates, L.P.	Galdo, Aiza	Williams and Olds	US Affordable Housing Community Investment Fund II LP	20-4417160	99.99%
Nuestro Pueblo Apartments L.P.	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Nueva Vista L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
NWR Associates L.P.	Coniglio, Anthony	A.G. Aaronson, C.P.A.	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Oak Place Limited Partnership	Baker, Sandra	Spilsbury, Hamilton, Legendre & Paciera	National Equity Fund 2000 LLC	36-4373745	99.99%
Oakes Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
***** Oakhill JacksonBrickstones, LP	Watson II, Timothy		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
***** Oakridge Neighborhood Associates Phase II	Watson II, Timothy		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
***** Oakridge Neighborhood Associates	Watson II, Timothy		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Oasis Senior Living, L.P.	Natera-Sandoval, Zoila	Haran & Associates, Ltd.	National Equity Fund 2005 LP	20-3052057	99.99%
OBrien House SRO, L.L.C.	Baker, Sandra	Little & Associates	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Oceanhill Housing Associates L.P.	MacPhail, Meredith	N. Cheng & Co., P.C.	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Ogden Ave. Redev. Assoc., L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Old Harlem Road, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 2002 LLC	72-1536444	99.99%
***** Oleta Apartments Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Oliver Gardens Limited Dividend Housing	Czekai, Jamie	McCartney & Company, PC	National Equity Fund 2006 LP	20-4587136	99.99%
Olneyville Redux Limited Partnership	Polak, Jessica	D Ambra & Associates	National Equity Fund 2000 LLC	36-4373745	99.99%
Olympus L.P.	Baker, Sandra	Spilsbury, Hamilton, Legendre & Paciera	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Omaha Apartment Partners, LLC	Boelter, Matthew	Brown & Brown CPA, LLC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Omni Friendship Limited Partnership	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 2006 LP	20-4587136	99.99%
Omni Olney Limited Partnership	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 2002 LLC	75-3045298	99.99%
Omni Privilege Limited Partnership	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 2002 LLC	75-3045298	99.99%
Omni Spring Villa Limited Partnership	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 2002 LLC	75-3045298	99.99%
One Hundred Forty Associates, LP	Taylor, Lisa	Harish Hathiwala	National Equity Fund 2006 LP	20-4587136	99.99%
One Oaklakes, L.P.	Boelter, Matthew	Reznick Group (Atlanta)	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
***** Ontario Place Homes Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	Fifth Third Investment Fund LLC	95-3427804	27.00%
Ontario Place Homes Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 2002 LLC	75-3045298	72.99%
Opportunity Housing, L. P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Orange Co. Falcon Trace Partners, Ltd.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2006 LP	20-4587136	99.90%
Orange Place Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
Orchard Creek Development Limited Partnership	Baker, Sandra	Bond & Tousignant, LLC	National Equity Fund 2007 LP	20-8189381	99.99%
Orchard Gardens Limited Partnership	Gaudet, Amanda	AZ & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Orchard Glen Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Orchard Manor L.P.	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Orchard Willowbrook LP	Boelter, Matthew	Thomas V. Stephen & Co., CPA	National Equity Fund 2008 LP	26-1775928	57.99%
***** Osun Village Partnership, L.P.	Griffin, Lisa		TD BankNorth 2009 Fund	27-0711050	99.99%
Overlook North L.P.	Morris, Sharon	Rodeheaver & Associates	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
***** Oviedo Town Group LLC	Morris, Sharon		FNBC Leasing Investment Fund LLC	20-5046285	99.99%
P. Bergen Kingston Assoc., L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
***** Pacific Court Apartments, LP	Galdo, Aiza	Keller & Associates, LLP	Banc of America Community Housing Investment Fund V LP	26-3751207	99.99%
Pacific Hotel, L.P.	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Pacific Village, LP	Montesinos, Joshua	Eisman, Zucker, Klein & Rutenberg, LLP	New York Equity Fund 2002 LLC	72-1536444	99.99%
Palm Court Senior Homes, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Palm Drive Associates, L.P.	Morris, Sharon	Smith, Ortiz, Gomez and Buzzi, P.A.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
***** Pantages Apartments LLC	Gaudet, Amanda	Watson & McDonell, PLLC	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
Park & 196th. Street L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Park Boulevard IB, L.P.	Rivera, Jennifer	Reznick Group (Chicago) (formerly Friduss)	One Economy Fund	20-2660021	99.99%
Park Club Apartments, LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2006 LP	20-4587136	99.99%
Park Place Associates, Ltd.	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
Park Run Associates of Le Claire, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Park Side Associates, L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 1988 Limited Partnership	36-3602373	99.99%
***** Park Terrace II Mutual Housing L.P.	Velez, Esther	Kostin, Ruffkess & Company, LLC	Fannie Mae Homeless Initiative	20-1309458	99.00%
Park Valley Associates, L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Parkhurst Apts LDHA, L.P.	Czekai, Jamie	Walter, Boesky & Associates, P.C.	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Parkland Family Vista LLC	Robinson, Lisa	Johnson Stone & Pagano, P.S.	National Equity Fund 2005 LP	20-3052057	99.99%
Parktown Associates LLC	Morris, Sharon	Reznick Group (Baltimore)	National Equity Fund 2007 LP	20-8189381	99.99%
Parkview Apartments Redevelopment, LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2007 LP	20-8189381	99.99%
Parkview Housing Associates L.P.	Nova, Carrie	Reznick Group (Charlotte)	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
Parkview Place of Sterling Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2008 LP	26-1775928	82.99%
***** Parkview Terrace Partners, L.P.	Rodelo, Adrian	Reznick Group Baltimore	Fannie Mae Homeless Initiative	20-1309458	99.99%
***** Parkville Seniors, L.P.	Boelter, Matthew	Edw. M. Plopa & Associates, L.C.	US Affordable Housing Community Investment Fund II LP	20-4417160	98.99%
Parkway Housing Company L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth & Kuchner	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
***** Partier Affordable Housing, L.P.	Galdo, Aiza	Suarez Accountancy Corporation	California Equity Fund 1994 Series II Limited Partnership	36-3997618	47.05%
Partier Affordable Housing, L.P.	Galdo, Aiza	Suarez Accountancy Corporation	National Equity Fund 1994 Limited Partnership	36-3958151	52.94%
***** Parthenia Housing Associates, L.P.	Galdo, Aiza	Levitt and Rosenblum	California Equity Fund 1994 Series II Limited Partnership	36-3997618	89.86%
Paseo de los Poetas, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
***** Passman Plaza III Limited Partnership	Baker, Sandra	Little & Associates	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
Patmos Associates, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Paul G. Stewart Apts. Assoc. Ph. V, L.P.	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Paul O. Register Houses, L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
PDQB, L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Peaceful Valley Townhouses L.P.	Ferrara, Tracey	Salmin, Celona, Wehrle & Flaherty, LLP	One Economy Fund	20-2660021	99.99%
***** Pecan Apartments II, L.P.	Morris, Sharon	Reznick Group (Atlanta)	National Affordable Housing I LP	26-1177748	99.98%
Pecan Grove, L.P.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 2006 LP	20-4587136	99.98%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Pekin Supportive Living Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Permanence LP	Coniglio, Anthony	A.G. Aaronson, C.P.A.	New York Equity Fund 2004 LLC	80-0132471	50.00%
Perpich Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2005 LP	20-3052057	99.99%
***** Pershing & State L.P.	Rice, Michael	FLS Group, LLC	Banc of America Community Housing Investment Fund II LLC	20-0296106	50.00%
Pershing Center Limited Partnership	Watson II, Timothy	Melvin L. Gilbertson	National Equity Fund 2002 LLC	75-3045298	99.99%
Phillips Redesign L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Phoenix Associates, L. P.	Montesinos, Joshua	Vargas & Ghigiotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
***** Pickrel Park Associates LP	Hayes, Mary Ann	McGowen Hurst Clark & Smith, P.C.	NEF Heartland Fund LLC	20-0083309	99.98%
Pico New Hampshire United Methodist Housing, L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 2004 LLC	20-1384513	99.99%
Pilgrim Group, L. P.		Gauthier & Kimmerling, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Pine Central, L.P.	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Pine Chase, LLC	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 2004 LLC	20-1909507	99.99%
***** Pine Race II Limited Partnership	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	Fifth Third Investment Fund LLC	95-3427804	46.00%
Pine Race II Limited Partnership	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2003 LLC	20-0083344	53.99%
Pine Ridge Heights Associates	Griffin, Lisa	Affordable Housing Accountants LTD.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Pine Woods, LLC	Velez, Esther	Kevin P. Martin & Associates, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Pinehurst LDHA, LP	Natera-Sandoval, Zoila	Ullrey & Company	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Pineridge Manor, LLC	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
Pineview SLF of Rockford Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 LP	20-4587136	99.99%
Pioneer Gardens Sr. Housing L.P.	Natera-Sandoval, Zoila	FLS Group, LLC	Chicago Equity Fund 2003 LLC	30-0149138	65.25%
Pipestone Family Housing Limited Partnership	Hayes, Mary Ann	Gerber & Haugen	National Equity Fund 2000 LLC	36-4373745	99.99%
***** Pisgah Village, L.P., A California Limited Partnership	Nelson, Gina	Keller & Associates, LLP	Nationwide Single Investor Fund	20-1651241	99.99%
Pitkin Associates LP	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Pleasant Properties L.P.	Jackson, Judy	Zinner and Company	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Plum Meadows Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2003 LLC	20-0083344	99.99%
Plymouth Avenue Townhomes L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
POKO St Anns LP	Montesinos, Joshua	Lipsky, Goodkin & Co., P.C.	New York Equity Fund 2002 LLC	72-1536444	99.99%
Pond Circle Limited Partnership	Polak, Jessica	Otis Atwell	National Equity Fund 2001 LLC	36-4437162	99.99%
***** Pontiac Place Homes Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	Fifth Third Investment Fund LLC	95-3427804	35.00%
Pontiac Place Homes Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 2003 LLC	20-0083344	64.99%
Porterville Affordable Housing L.P.	Galdo, Aiza	Suarez Accountancy Corporation	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
***** Portland Village Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	Newark Community Investment Fund LLC	36-4424438	84.99%
Potters Avenue Area Revitalization Limited Partnership	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
PPL-Bass Lake Court .L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Prairie Park L.P.	Rice, Michael	Dauby O Connor & Zaleski	Chicago Equity Fund 1998 Limited Partnership	36-4282144	99.99%
Prairie View, L.P.	Hayes, Mary Ann	Gerber & Haugen	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Prairiebrooke Village LLC			National Equity Fund 2007 LP	20-8189381	99.99%
Praise Apartments I Limited Partnership	Rice, Michael	Haran & Associates, Ltd.	National Equity Fund 2004 LLC	20-1909507	99.99%
Prater Partners, a Nevada Limited Partnership	Avery, Jaime	Proctor and Davis CPAs	National Equity Fund 2003 LLC	20-0083344	99.99%
Presentation Apartments II L.P.		Novogradac & Company LLP (Atlanta)	Chicago Equity Fund 2000 Limited Partnership	36-4325575	99.99%
Prestige Realty Associates, L.P.	McCarthy, Meghan	Agbimson & Company, P.C.	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Princeton Place Associates, L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Produce Apartments L.P.	Okada, Wade	Boggeln & Company	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Progress Residential L.P.	Polak, Jessica	Lefkowitz, Garfinkel, Champi and DeRienzo	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Progressive East Point II, L.P.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 1999 Limited Partnership	36-4262821	79.99%
***** Progressive Fremont, L.P.	Morris, Sharon	Reznick Group (Atlanta)	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Progressive Imperial Partners L.P.	Morris, Sharon	Reznick Group (Atlanta)	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Progressive Realty Associates, L.P.	McCarthy, Meghan	Kahn Boyd Levychin, LLP	New York Equity Fund 1995 Series II Limited Partnership	36-4047569	99.99%
Progressive Square Phase I, L.P.	Rice, Michael	Washington, Pittman & McKeever	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
***** Project Freedom at Woodstown Urban Renewal L.P.	Taylor, Lisa	Fallon & Larsen LLP	TD BankNorth 2009 Fund	27-0711050	99.99%
***** Project Freedom at Woodstown, Urban Renewal L.P.	Taylor, Lisa	Fallon & Larsen LLP	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
Prospect Estates Housing L.P.	Montesinos, Joshua	Joseph Podhorcer, CPA	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Providence Tanner Associates, L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
***** PSS/WSF Housing Company, L.P.	Taylor, Lisa	Mitchell Titus & Company NY)	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	23.00%
PSS/WSF Housing Company, L.P.	Taylor, Lisa	Mitchell Titus & Company NY)	National Equity Fund 2003 LLC	20-0083344	76.99%
Putnam Place L.P.	Velez, Esther	Robert Ercolini & Co.	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
QH Associates L.P.	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Quail I, L.P.	Polak, Jessica	Otis Atwell	National Equity Fund 2003 LLC	20-0083344	99.90%
Quality Heights II Associates, L.P.	Boelter, Matthew	Welch & Assoc. LLC. CPA	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Quality Neighborhoods Ltd.	Griffin, Lisa	Campbell, Rappold, & Yurasits	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Quasar Realty Partners L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 2006 LLC	20-5705331	99.99%
Quimby-Trivet Associates, L.P.	Taylor, Lisa	Solomon Hirsch	National Equity Fund 1995 Limited Partnership	36-4025434	72.99%
Quisqueya Associates, L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Quisqueya Housing Company L. P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
**** Raleigh-CaroHome/WCK, LLC	Nova, Carrie	Thomas, Judy & Tucker, P.A.	Nationwide GFII	90-6061443	99.99%
Ralph-Gates Cluster L.P.	McCarthy, Meghan	Koch Group & Company, LLP	New York Equity Fund 2003 LLC	20-0335458	99.99%
Raul Morales, L.P.	McCarthy, Meghan	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Ravenbrook Housing Partners, L.P.	Gehrke, Melissa	Paul Selby CPA	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Rebecca Walker Complex Limited Partnership		Haran & Associates, Ltd.	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Rebuild Associates, L.P.	Montesinos, Joshua	Koch Group & Company, LLP	New York Equity Fund 1988 Limited Partnership	36-3602373	99.00%
Reclaiming the Vision L.P.	Polak, Jessica	Braver	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Red Door, L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Redwood Apartments, L.P.	Baker, Sandra	Eric Love, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Reed House Associates, S.R.O., L.P.	Taylor, Lisa	Asher & Company, Ltd.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Refugio de Amor L.P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
**** Regency 50 L.P.	Nelson, Gina	Irving Kaufman Accountancy Corporation	California Equity Fund 1993 Limited Partnership	36-3885995	71.37%
Renaissance Center, L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	Chicago Equity Fund 2000 Limited Partnership	36-4325575	99.99%
Renaissance Houses, L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Renaissance Place Development Limited Partnership	Baker, Sandra	Bond & Tounsignant, LLC	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Renaissance Saint Luke SLF L.P.	Natera-Sandoval, Zoila	RSM McGladrey, Inc. (Chicago)	National Equity Fund 2008 LP	26-1775928	99.99%
**** Renaissance Saint Luke, L.P.	Rice, Michael	RSM McGladrey, Inc. (Des Moines)	Fifth Third Investment Fund LLC	95-3427804	50.00%
Renascence Ottawa L.P.	Days, Lisa	Fentress & Barnes	National Equity Fund 2000 LLC	36-4373745	99.99%
Rev. Dr. John J. Sass Assoc., LP	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Revera, L.P.	Czekai, Jamie	ASG LTD Public Accounting and Consulting	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Revive 103 North Associates, L.P.	McCarthy, Meghan	Vogel & Russo, LLP	National Equity Fund 1987 Limited Partnership	36-3498534	98.90%
Richard Street, L.P.	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
**** Richland Center WHA LP	Gehrke, Melissa	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
Richland East Subdivision Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2006 LP	20-4587136	99.99%
Rickman House LDHA, L.P.	Natera-Sandoval, Zoila	Ullrey & Company	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Rickreall Creek Townhomes Limited Partnership	Gaudet, Amanda	Jones & Roth	One Economy Fund	20-2660021	99.99%
Ridgeview Special Needs Apartments, L.P.	Taylor, Lisa	Bonadio & Company, LLP	National Equity Fund 2008 LP	26-1775928	99.99%
Ridgewood Housing Associates L.L.C.	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 2001 LLC	36-4437162	99.99%
Rio Housing Company L.P.	Taylor, Lisa	Chervenak & Associates, LLC	National Equity Fund 1990 Limited Partnership	36-3725144	99.99%
River Oaks ILF Associates, L.P.	Natera-Sandoval, Zoila	Plante & Moran	Chicago Equity Fund 2002 Limited Partnership	30-0066665	51.00%
River Oaks SLF Associates, L.P.	Natera-Sandoval, Zoila	Plante & Moran	Chicago Equity Fund 2000 Limited Partnership	36-4325575	66.66%
River Valley Village Associates, L.P.	Polak, Jessica	Otis Atwell	National Equity Fund 2003 LLC	20-0083344	99.99%
River West South LP	Czekai, Jamie	Wieland, Paul (Wieland & Company)	National Equity Fund 2005 LP	20-3052057	99.99%
Riverdale Associates, L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
**** Riverfield Homes, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1993 Limited Partnership	36-3885995	99.99%
Riverside Artist Lofts L.P.	Harrison, Peter	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1999 Limited Partnership	36-4262821	84.99%
Riverside Gateway, LP	Polak, Jessica	D Ambra & Associates	National Equity Fund 2004 LLC	20-1909507	99.99%
Riverside Homes of Mpls., L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Riverside Village L.P.	Velez, Esther	Damiano & Burk CPAs, P.C.	National Equity Fund 2006 LP	20-4587136	54.99%
Rivertown Commons Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2001 LLC	36-4437162	99.99%
**** Riverwalk Point I LLC	Robinson, Lisa	Aiken & Sanders	Banc of America Community Housing Investment Fund LLC	36-4401581	18.00%
**** Riverwalk Point I LLC	Robinson, Lisa	Aiken & Sanders	US Affordable Housing Community Investment Fund LLC	94-3414697	50.00%
Riverwalk Point II, L.L.C.	Robinson, Lisa	Loveridge Hunt & Company	National Equity Fund 2008 LP	26-1775928	87.99%
Riverwalk Senior Apartments L.P.	Czekai, Jamie	Haran & Associates, Ltd.	Chicago Equity Fund 2001 Limited Partnership	36-4416840	72.00%
Riviera-San Rafael Associates, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 2002 LLC	94-3427611	61.99%
Rochester Ave. Apartments, L.P.	MacPhail, Meredith	OConnor, Davies, Munns, and Dobbins, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Rockhull Redeve. Assoc., L.P.	Montesinos, Joshua	Frye, Williams, & Co. PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
Rocktree Apartments Associates, L.P.	Boelter, Matthew	Marsh & Company	National Equity Fund 1999 Limited Partnership	36-4262821	59.99%
Rockwood AH-1 L.P.	Nova, Carrie	Reznick Group (Charlotte)	National Equity Fund 1992 Limited Partnership	36-3843752	98.00%
Rockwood North, LLC	Nova, Carrie	Reznick Group (Charlotte)	National Equity Fund 2001 LLC	36-4437162	99.99%
Rodney, Driggs & S. 3rd St. Redeve. Assoc. L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 1988 Limited Partnership	36-3602373	99.00%
**** Rollins Square Associates LP		Nesseralla & Company, LLC	Citigroup CCDE Investment Fund LLC	36-4425650	99.99%
**** Roosevelt Central Urban Renewal Associates L.P.	Velez, Esther	Asher & Company, Ltd.	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
Roosevelt Lane L.P.	McCarthy, Meghan	Vogel & Russo, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Rosa Parks Limited Partnership	Rice, Michael	Rockoff, Harlan, Rasof Ltd	National Equity Fund 2009 LP	26-4818735	99.99%
Rosehill Friends L.P.	Taylor, Lisa	OConnor, Davies, Munns, and Dobbins, LLP	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
***** Roseland Place Limited Partnership	Natera-Sandoval, Zoila		Banc of America Community Housing Investment Fund V LP	26-3751207	99.99%
Roseland Ridge L.P.	Rice, Michael	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Rosina Associates , LP	MacPhail, Meredith	A.G. Aaronson, C.P.A.	New York Equity Fund 2002 LLC	72-1536444	99.99%
Ross and Durant, L.P.	Galdo, Aiza	Reznick Group (Atlanta)	National Equity Fund 2006 LP	20-4587136	99.99%
***** Ross Gardens L.P.	Galdo, Aiza	Donald R. Mendez	California Equity Fund 1991 Limited Partnership	36-3794783	25.43%
Rowan Trees L.P.	Baran, Christine	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Royal Oak Tower/MHT LDHA, LP	Czekai, Jamie	Doeren Mayhew Certified Public Accountants & Consultants	National Equity Fund 2006 LP	20-4587136	99.99%
Ruby Housing, L.P.	Taylor, Lisa	Snyder, Daitz & Company	National Equity Fund 2002 LLC	75-3045298	99.99%
SAAHC Sagewood Apartments LP	Boelter, Matthew	Ford & Company, LLP	National Equity Fund 2004 LLC	20-1909507	99.99%
Sabetha Hillcrest Housing, LP	Boelter, Matthew	Agler & Gaedert, Chartered	National Equity Fund 2000 LLC	36-4373745	99.99%
Sadies Landing Limited Partnership	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 2008 LP	26-1775928	99.99%
Saint Paul Family Project Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2002 LLC	75-3045298	99.99%
Saint Peters RCAC, LLC	Natera-Sandoval, Zoila	Suby Von Haden & Associates, S.C.	National Equity Fund 2009 LP	26-4818735	99.99%
Sakowitz SRO, Ltd.	Boelter, Matthew		National Equity Fund 2009 LP	26-4818735	99.99%
Sala Flats L.P.	Czekai, Jamie	Dauby O Connor & Zaleski	Chicago Equity Fund 2003 LLC	30-0149138	50.00%
Salem Senior Housing, LLC	Jackson, Judy	Heveron and Heveron, PC	National Equity Fund 2005 LP	20-3052057	99.99%
Salinas Road Associates	Avery, Jaime	Grigg, Ritter & Brash, P.C.	National Equity Fund 2005 LP	20-3052057	99.99%
Salvation Army Westwood Vill., L.P.	Galdo, Aiza	Holthouse, Carlin & Van Trigt LLP	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
***** San Clemente Housing Partners LP	Rodelo, Adrian	Bowers, Narasky and Daley	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
San Francisco Associates, L.P.	Coniglio, Anthony	UHY Advisors NY, Inc.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
San Jose, L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 2002 LLC	72-1536444	99.99%
San Juan Associates L.P.	Coniglio, Anthony	UHY Advisors NY, Inc.	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
***** San Mateo Rotary Floritas, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund II LLC	20-0296106	99.99%
San Pablo Senior Associates II, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	One Economy Fund	20-2660021	99.99%
***** Santa Cruz Terrace, L.P.	Galdo, Aiza	Reznick Group (Sacramento)	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
***** Santa Fe Townhomes Assoc., L.P.	Rodelo, Adrian	Schwartz, Giannini, Lantsberger & Adamson, A. C.	California Equity Fund 1991 Limited Partnership	36-3794783	99.99%
Sarah Allen Comm. Homes IV L.P.	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	99.00%
Sarah Allen Comm. Homes V, L.P.	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 2000 LLC	36-4373745	50.00%
Sarah Allen Homes Partners, L.P.	Griffin, Lisa	Fishbein & Company, P.C.	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
***** Saratoga Homes LDHA, L.P.	Czekai, Jamie	Dauby O Connor & Zaleski	Fifth Third Investment Fund LLC	95-3427804	20.00%
Saratoga Homes LDHA, L.P.	Czekai, Jamie	Dauby O Connor & Zaleski	National Equity Fund 2005 LP	20-3052057	79.99%
Savannah Place Apartments LLC	Nova, Carrie	Bernard Robinson & Company, LLP	National Equity Fund 2002 LLC	75-3045298	99.99%
Scattered Sites, L.P.	Kilifarski, Mario	Vargas & Ghigliotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
***** Scott Meadows Senior Housing LP	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	Nationwide Single Investor Fund	20-1651241	99.98%
Second & Stewart LLC	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 2004 LLC	20-1909507	99.99%
Securing the Future, L.P.	Polak, Jessica	Braver	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
***** SEED-Oregon Place Limited Partnership	Robinson, Lisa	Peterson Sullivan LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Selby Grotto Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2003 LLC	20-0083344	99.99%
Seldon Square II, LLC	Jackson, Judy	Hevron and Hevron, PC	National Equity Fund 2002 LLC	75-3045298	99.99%
Selma-Hudson Community, L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Seminole, L.P.	Gehrke, Melissa	Gauthier & Kimmberling, LLC	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Senator Apartments L.P.	Okada, Wade	Boggeln & Company	California Equity Fund 1992 Limited Partnership	36-3843751	99.99%
***** Senderos Housing Partners, L.P.	Nelson, Gina	Levitt and Rosenblum	Banc of America Community Housing Investment Fund LLC	36-4401581	37.50%
Senderos Housing Partners, L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1999 Limited Partnership	36-4296157	62.49%
Seneca Street Special Needs, L.P.	Taylor, Lisa	Bonadio & Company, LLP	National Equity Fund 2006 LP	20-4587136	99.99%
Senior Estates Supportive Living Facility	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Serlin Building Limited Partnership	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2006 LLC	20-5705331	99.99%
Seymour Associates L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Shasta Hotel Investors, L.P.	Rodelo, Adrian	Thomas Tomaszewski, CPA - El Dorado Hills	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Shawnee Landing Townhomes, L.P.	Polak, Jessica	Freed Maxick & Battaglia, PC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Sheffield Cluster Development, L.P.	Coniglio, Anthony	Tyrone Anthony Sellers, CPA	New York Equity Fund 2004 LLC	80-0132471	99.99%
Sheldon Oak II Cooperative, L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
***** Shenandoah, L.P.	Nova, Carrie	Miller, Mayer, Sullivan & Stevens LLP	Nationwide GFII	90-6061443	99.89%
Sherman Associates, L.P.	Estrella-Vargas, Sara	Tyrone Anthony Sellers, CPA	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Sherman Manor L.P.	Taylor, Lisa	Carter, Hayes & Associates, PC	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Sheshbazzar Associates, L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.00%
Shinsei Gardens Apartments, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	National Equity Fund 2007 LP	20-8189381	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Short Mountain Village, L.P.	Baker, Sandra	Cone & Smith, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
Sieg Iron Lofts L.L.C.	Watson II, Timothy	Suby Von Haden & Associates, S.C.	National Equity Fund 2005 LP	20-3052057	99.99%
Siler City - Cateland Place LLC	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 2002 LLC	75-3045298	99.99%
***** Similkameen Park Limited Partnership	Gaudet, Amanda	LeMaster & Daniels	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Simon Bolivar Housing Co., L.P.	Lokhandwalla, Sher	Rosenberg, Neuwirth, & Kuchner, CPAs PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Sirk Building Limited Partnership	Polak, Jessica	Otis Atwell	National Equity Fund 2001 LLC	36-4437162	99.99%
SNAP Housing Limited Partnership I	Morris, Sharon	Berry Dunn McNeil & Parker	National Equity Fund 2002 LLC	75-3045298	99.99%
SNAP Housing Limited Partnership II	Morris, Sharon	Berry Dunn McNeil & Parker	National Equity Fund 2002 LLC	75-3045298	99.99%
SNAP Housing Limited Partnership III	Morris, Sharon	Berry Dunn McNeil & Parker	National Equity Fund 2002 LLC	75-3045298	99.99%
SOC Group II Limited Partnership	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 2002 LLC	75-3045298	99.99%
Socios Cambria L.P.	Galdo, Aiza	Rome Associates, L.L.P.	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Sojourner Truth, Ltd.	Baker, Sandra	Eric Love, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Somerset Street Associates, L.P.	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
***** Sonoma Creekside L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1993 Limited Partnership	36-3885995	2.86%
Sonoma Creekside L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 1994 Limited Partnership	36-3961576	97.13%
South Brooklyn Mutual L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
South Brooklyn Renewal Assoc., L.P.	Kilifarski, Mario	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
South Central Apartment Partners, LLC	Boelter, Matthew	McMillen & Associates, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%
South Church Point Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2007 LP	20-8189381	99.99%
South End Atlantic, L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1995 Limited Partnership	36-4025434	72.99%
South Loop, L.P.	Natera-Sandoval, Zoila	Reznick Group (Charlotte)	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
South Main St. Redev., L.P.	Baker, Sandra	Ramsey Eddington, CPA	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
South Ninth & Bedford, L.P.	Lokhandwalla, Sher	Andrews Aklassou and Co., P.C.	New York Equity Fund 2002 LLC	72-1536444	99.99%
South Park Apartments L.P.	Rice, Michael	Dauby O Connor & Zaleski	Chicago Equity Fund 1996 Limited Partnership	36-4098780	99.00%
South Park Development Partners LLLP	Avery, Jaime	Regier, Carr, and Monroe, LLP	National Equity Fund 2002 LLC	75-3045298	99.99%
South Park Plaza, L.P.	Rice, Michael	FLS Group, LLC	National Equity Fund 2003 LLC	20-0083344	99.99%
***** South Rayne Subdivision Limited Partnership	Baker, Sandra	Little & Associates	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
South Toledo Homes II LTD	Days, Lisa	Gilmore, Jasion, Mahler, and Company	National Equity Fund 2007 Series II LP	20-8864796	99.99%
South Toledo Homes Ltd.	Days, Lisa	Gilmore, Jasion, Mahler, and Company	National Equity Fund 2006 Series II LP	20-5575038	99.99%
South View Senior Apartments, LLLP	Watson II, Timothy		National Equity Fund 2009 LP	26-4818735	99.99%
Southeast Oakdale Subdivision Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Southern Brooklyn Neighborhood Redevelopment	Lokhandwalla, Sher	Hirsch, Oelbaum, Bram & Handover	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
***** Southern Heights Limited Partnership	Days, Lisa	McGladrey & Pullen LLP	Key CDC Investment Fund LLC	95-4893445	10.95%
***** Southern Heights Limited Partnership	Days, Lisa	McGladrey & Pullen LLP	Fifth Third Investment Fund LLC	95-3427804	15.00%
Southern Heights Limited Partnership	Days, Lisa	McGladrey & Pullen LLP	National Equity Fund 2001 LLC	36-4437162	74.04%
Southernside L.P.	Boelter, Matthew	RubinBrown LLP	National Equity Fund 2005 LP	20-3052057	99.98%
Southside Community Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2007 LP	20-8189381	99.99%
***** SouthSide Gateways Limited Partnership	Polak, Jessica	Damiano & Burk CPAs, P.C.	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Southside Partners I, L.P.		Gauthier & Kimmerling, LLC	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
Southwark Plaza Limited Partnership	Griffin, Lisa	Dauby O Connor & Zaleski	National Equity Fund 1997 Limited Partnership	36-4188807	83.29%
Southwest Housing Partners II Limited Dividend Housing	Czekai, Jamie	Plante & Moran	National Equity Fund 2006 LP	20-4587136	99.99%
Southwind Landing Apartments, L.P.	Polak, Jessica	Freed Maxick & Battaglia, PC	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Southwinds Preservation Associates Limited Partnership	Polak, Jessica	Marsh & Company	Nationwide GFII	90-6061443	99.99%
SP Tower Limited Partnership	Gaudet, Amanda	Bjorklund Montplaisir	National Equity Fund 2002 LLC	75-3045298	68.99%
Spaulding and Trumbull, L.P.	Natera-Sandoval, Zoila	Morse and Associates	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Sport, L.P.	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.00%
Spring Forest Housing Associates L.L.C.	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 2001 LLC	36-4437162	99.99%
Springwells Partners LDHA LP	Czekai, Jamie	Plante & Moran	National Equity Fund 2002 LLC	75-3045298	49.99%
Springwells Partners V Limited Dividend Housing	Czekai, Jamie	Plante & Moran	National Equity Fund 2008 LP	26-1775928	99.99%
Springwells Village Limited Dividend Housing	Czekai, Jamie	Sloniker & Woodgate PC	National Equity Fund 2007 LP	20-8189381	99.99%
St Antoine Gardens Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2004 LLC	20-1909507	99.99%
***** St. Andrews Community, L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1993 Limited Partnership	36-3885995	99.99%
St. Andrews Court, L.P.	Baran, Christine	McGladrey & Pullen	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
St. Andrews Klahanie, L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
St. Cecilia Associates L.P.	Coniglio, Anthony	UHY Advisors NY, Inc.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
St. Charles LLC	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 2003 LLC	20-0083344	54.99%
St. Croix Falls Townhomes, LLC	Gehrke, Melissa	WIPFLI CPA's & Consultants	National Equity Fund 2003 LLC	20-0083344	99.99%
***** St. Edmund's Manor L.P.	Baran, Christine	Tarwater & Company, PC	Newark Community Investment Fund LLC	36-4424438	84.99%
St. James II Urb Rnwl Hsng Co., L.P.	Velez, Esther	Couto, DeFranco, & Magone, PA	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
St. James Sq. Hsng. Co., L.P.	Velez, Esther	Couto, DeFranco, & Magone, PA	National Equity Fund 1991 Limited Partnership	36-3793575	99.00%
St. John Townhomes, L.P.	Polak, Jessica	Toski, Schaefer and Co., P.C.	National Equity Fund 2006 LP	20-4587136	99.99%
St. Johns Avenue One, L.P.	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2003 LLC	20-0083344	99.99%
St. Johns Havens Associates, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
St. Johns L.P.	MacPhail, Meredith	OConnor, Davies, Munns, and Dobbins, LLP	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
**** St. Leo Residence Limited Partnership	Natera-Sandoval, Zoila	McGaldrey & Pullen	Fifth Third Investment Fund LLC	95-3427804	18.00%
St. Leo Residence Limited Partnership	Natera-Sandoval, Zoila	McGaldrey & Pullen	National Equity Fund 2004 LLC	20-1909507	81.99%
St. Marks Housing Assoc. Ph II L.P.	Kilifarski, Mario	John W. Davis, CPA	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
St. Matthew Associates, L.P.	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
St. Nicholas Avenue L.P.	Goodman, Joseph	Vargas & Ghigiotti, PC	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
St. Nicholas W.126th St. LP	Goodman, Joseph	John W. Davis, CPA	New York Equity Fund 2006 LLC	20-5705331	99.99%
St. Simeons Houses Limited Partnership	MacPhail, Meredith	A.G. Aaronson, C.P.A.	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
**** Stagecoach Apartments Limited Partnership	Gaudet, Amanda	Jones & Roth	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Stagg- Morgan L.P.	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
**** Stanley Avenue Affordable Housing Limited Partnership	Rodelo, Adrian	Lindquist, Von Husen & Joyce, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Stanton Meadows Townhomes, L.P.	Jackson, Judy	Salmin, Celona, Wehrle & Flaherty, LLP	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Star-Nakoma Heights Limited Partnership	Gehrke, Melissa	Dauby O Connor & Zaleski	National Equity Fund 2001 LLC	36-4437162	99.99%
**** Star-Village Green Limited Partnership	Czekai, Jamie	Dauby O Connor & Zaleski	Fifth Third Investment Fund LLC	95-3427804	99.99%
State Street Bridgeport, L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
Step Up on Second, L.P.	Nelson, Gina	Cooper, Moss, Resnick, Klein & Co.	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
Sterling Houses L.P.	McCarthy, Meghan	Mitchell Titus & Company NY)	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Sterling Pointe, Ltd.	Baker, Sandra	D.S. Robertson & Co.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Stewart Street Partners, a Nevada Limited Partnership	Avery, Jaime	Proctor and Davis CPAs	National Equity Fund 2007 Series II LP	20-8864796	99.99%
Stone Terrace Partners, L.P.	Rice, Michael	Haran & Associates, Ltd.	Chicago Equity Fund 2000 Limited Partnership	36-4325575	99.99%
Stone Way Apartments LLC	Robinson, Lisa		National Equity Fund 2005 LP	20-3052057	99.99%
Storke Ranch Apartments L.P.	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
**** Story Plaza Apartments, L.P.	Rodelo, Adrian	Bowers, Narasky and Daley	NEF Community Investment Fund Limited Partnership	36-4406954	99.99%
Strong LP	Montesinos, Joshua	Vargas & Ghigiotti, PC	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Success Family Housing L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
Sugar Hill Apartments, LTD.	Morris, Sharon	Sharpton, Brunson & Company, P.A.	National Equity Fund 2004 LLC	20-1909507	99.99%
**** Summerhill Limited Partnership	Gaudet, Amanda		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Summit House Associates, L.P.	Watson II, Timothy	McGowen Hurst Clark & Smith, P.C.	National Equity Fund 2003 LLC	20-0083344	99.98%
Summit Park Apartments LDHA, L.P.	Natera-Sandoval, Zoila	Ullrey & Company	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Sumpter Marcus Limited Partnership II	McCarthy, Meghan	Ivan Armstrong, CPA	National Equity Fund 2008 LP	26-1775928	99.99%
**** Sungate Villa II Prescott Valley	Avery, Jaime		NEF Affordable Housing Investment Fund LP	27-0719219	99.99%
Sunrise Meadow L.P.	Gehrke, Melissa	WIPFLI CPA's & Consultants	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
**** Sunrise Villa Partners, a California Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	Banc of America Community Housing Investment Fund LLC	36-4401581	49.99%
**** Sunrise Villa Partners, a California Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	Washington Mutual Community Fund LLC	36-4419044	50.00%
Sunset Heights Associates L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Swans Market Partnership, L. P.	Rodelo, Adrian	Novogradac & Company (San Francisco)	California Equity Fund 1997 Limited Partnership	36-4159240	99.99%
Tabernacle L.P.	Rice, Michael	Haran & Associates, Ltd.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Tahoe Valley Townhomes Assoc., L.P.	Avery, Jaime	Reznick Group (Charlotte)	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Taino Gardens L. P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1997 Series II Limited Partnership	36-4192679	79.99%
Tanglewood Estates L.P.	Hayes, Mary Ann	Gerber & Haugen	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Targeted Neighborhood Init Assoc., L. P.	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Tassafaronga Partners I, A California Limited Partnership	Rodelo, Adrian	Reznick Group (Sacramento)	National Equity Fund 2008 Series II LP	26-2740220	51.99%
Tassafaronga Partners II, A California Limited Partnership	Rodelo, Adrian	Reznick Group (Sacramento)	National Equity Fund 2007 LP	20-8189381	79.99%
TCB Grandview Limited Partnership	Nova, Carrie	Reznick Group (Bethesda)	National Equity Fund 2003 LLC	20-0083344	99.99%
TCB Niagara Limited Partnership	Velez, Esther	Kevin P. Martin & Associates, P.C.	National Equity Fund 2002 LLC	75-3045298	99.99%
TCB North Wheeling Limited Partnership	Nova, Carrie	Reznick Group (Bethesda)	National Equity Fund 2001 LLC	36-4437162	99.99%
**** TCCN Homes I Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	Key CDC Investment Fund LLC	95-4893445	11.50%
**** TCCN Homes I Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	Fifth Third Investment Fund LLC	95-3427804	20.00%
TCCN Homes I Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 2001 LLC	36-4437162	68.49%
**** TCCN Homes II Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	Fifth Third Investment Fund LLC	95-3427804	20.00%
**** TCCN Homes II Limited Partnership	Days, Lisa	Gilmore, Jason, Mahler, and Company	MLI Investment Fund LLC	36-4426157	32.00%
Teakettle Associates II Limited Partnership	Gaudet, Amanda	Loren W. Randall, P.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Templeton Place Limited Partnership	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2000 LLC	36-4380675	99.99%
Terrace Manor Apartments, L.P.	Morris, Sharon	Reznick Group (Bethesda)	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
**** Texarkana Two Neighborhood Ventures Limited	Boelter, Matthew	Thomas Stephen and Company, LLP			99.99%
The Barton Center LP	Natera-Sandoval, Zoila	Comer Nowling and Associates, P.C.	National Equity Fund 2004 LLC	20-1909507	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
**** The Colony Senior Community, L.P.	Boelter, Matthew	Novogradac & Company LLP (Austin)	Banc of America Community Housing Investment Fund V LP	26-3751207	99.99%
The Commons at Point Breeze, L.P.	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 2004 LLC	20-1909507	85.99%
**** The Commons Limited Dividend Housing	Czekai, Jamie	Plante & Moran	National City Investment Fund LLC	95-4893437	25.00%
**** The Commons Limited Dividend Housing	Czekai, Jamie	Plante & Moran	Fifth Third Investment Fund LLC	95-3427804	64.99%
The Gardens of De Cordova, LP		Superior Professional Solutions, Inc.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
The Gardens of Weatherford, LP		Superior Professional Solutions, Inc.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
The Manor at Craig Farms, L.P.	Natera-Sandoval, Zoila	Creason-Edwards & Cimarolli, P.C.	National Equity Fund 2006 LP	20-4587136	99.99%
The Manor at Salem Woods, L.P.	Natera-Sandoval, Zoila	Creason-Edwards & Cimarolli, P.C.	National Equity Fund 2006 LP	20-4587136	99.99%
The Meadows at Hope Village Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2002 LLC	75-3045298	99.99%
**** The Mills At High Falls, L.P.	Polak, Jessica	Salmin, Celona, Wehrle & Flaherty, LLP	Banc of America Community Housing Investment Fund IV LLC		99.99%
The Oaks Supportive Housing Associates	Griffin, Lisa	Affordable Housing Accountants LTD.	National Equity Fund 2001 LLC	36-4437162	99.99%
**** The Pointe at Kilpatrick, Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National City Investment Fund LLC	95-4893437	33.00%
The Pointe at Kilpatrick, Limited Partnership	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2002 LLC	75-3045298	66.99%
The Sixes, LP	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
**** The Vermont L.P.	McCarthy, Meghan	Friedman, Alpren & Green LLP	Nationwide GFI	20-0690738	99.99%
The Villages at Old Hickory, LLC	Watson II, Timothy	Miller & Rose Certified Public Accountants	National Equity Fund 2004 LLC	20-1909507	99.99%
The Wilcox Apartments, L.P.	Nelson, Gina	Levitt and Rosenblum	California Equity Fund 1996 Limited Partnership	36-4089379	99.99%
Third & Blanchard LLC	Robinson, Lisa	Watson & McDonell, PLLC	National Equity Fund 2006 LP	20-4587136	99.99%
Third W. Harlem Renov. Assoc., L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	National Equity Fund 1988 Limited Partnership	36-3602378	99.99%
Threshold Homes L.P.	Days, Lisa	McGladrey & Pullen LLP	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Tibbs Court, L.P.	Gehrke, Melissa	Gauthier & Kimmerling, LLC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Tilsner Building Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
**** Tipson Road Apartments, LP	Nova, Carrie	Novogradac & Company, LLC (Ohio)	Banc of America Community Housing Investment Fund II LLC	20-0296106	35.00%
Tipson Road Apartments, LP	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2003 LLC	20-0083344	64.99%
**** TNI 2 Limited Partnership	Griffin, Lisa	Katherine R. Conlon, CPA	Newark Community Investment Fund LLC	36-4424438	99.99%
Toledo Homes II, L.P.	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Toledo Homes, L.P.	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Tooele Gateway Apartments II, LLC	Avery, Jaime	Lake, Hill, and Myers	National Equity Fund 2003 LLC	20-0083344	99.90%
Torrington Y, L.P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
TOTCO Homes, L.P.	Days, Lisa	Lumsden & McCormick, LLP	National Equity Fund 1996 Series II Limited Partnership	36-4097771	99.99%
Town View Partners Limited Partnership	Gehrke, Melissa	Lefor & Rapp, LLC	National Equity Fund 2004 LLC	20-1909507	99.99%
Tremont Street Apartments, L.P.	Nelson, Gina	Leaf and Cole, LLP	California Equity Fund 1995 Limited Partnership	36-4025432	99.00%
Tri-Bel L. P.	McCarthy, Meghan	Luigi Laverghetta, CPA	New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
Triborough Apartments L.P.	Hayashi, Amy	Vargas & Ghigliotti, PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Trilogy Center for Women, LLC	Watson II, Timothy	Kem, Duguid & Associates, PSC	National Equity Fund 2007 LP	20-8189381	99.99%
Trinity Ridge, LLC	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 2001 LLC	36-4437162	99.99%
TRIO, L.P.	Matas, Alan	Vargas & Ghigliotti, PC	New York Equity Fund 1990 Limited Partnership	36-3744662	99.99%
Truckee Riverview Housing Associates	Avery, Jaime	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Tullamore Limited Partnership	Gaudet, Amanda	Haran & Associates, Ltd.	National Equity Fund 2007 LP	20-8189381	99.99%
Tulsa Scattered Site Housing Partners, L.P.	Watson II, Timothy	Heatherington & Fields, CPAs	National Equity Fund 2003 LLC	20-0083344	99.99%
Turina Associates, L.P., a California Limited Partnership	Rodelo, Adrian	Bowers, Narasky and Daley	California Equity Fund 2003 LLC	20-0233867	99.99%
Turtle Creek Apartments Limited Partnership	Gaudet, Amanda	Bill Killough, CPA	One Economy Fund	20-2660021	57.99%
Twentieth Place L.P.	Boelter, Matthew	Hamilton Associates, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Twin Acres L.P.	Velez, Esther	Whittlesey and Hadley, P.C.	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
Two APM Plaza Assoc., L.P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
Two Hundred Six Associates, L.P.	Taylor, Lisa	Harish Hathiwala	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
TWV Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2006 LP	20-4587136	99.99%
Tyler Run I, LLC	Nova, Carrie	Bernard Robinson and Company	National Equity Fund 2004 LLC	20-1909507	99.99%
Tyler Run II, LLC	Nova, Carrie	Bernard Robinson and Company	National Equity Fund 2005 LP	20-3052057	99.99%
Union Avenue Cluster, L.P.			New York Equity Fund 2006 LLC	20-5705331	99.99%
Union Miles Homes I, L.P.	Jackson, Judy	Kevin L Penn CPA	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Union Miles Homes III Limited Partnership	Jackson, Judy	Kevin L Penn CPA	National Equity Fund 2000 LLC	36-4373745	99.99%
Union Street Cooperative L.P.	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Union Sutter Redev. Assoc., L.P.	Montesinos, Joshua	Frye, Williams, & Co. PC	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%
Union Village, L.L.C.	Baker, Sandra	Little & Associates	National Equity Fund 2006 LP	20-4587136	99.99%
Union-Miles Homes II, L.P.	Jackson, Judy	Kevin L Penn CPA	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
United Comm Vill Urb Rnw1 Hsg Co LP	Griffin, Lisa	Olugbenga Olabintan	National Equity Fund 1996 Limited Partnership	36-4094851	78.58%
United North School Homes, LLC	Days, Lisa	Gilmore, Jason, Mahler, and Company	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Universal Court II, LP	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Universal Point, L.P., a Pennsylvania Limited Partnership	Griffin, Lisa	Katherine R. Conlon, CPA	National Equity Fund 2000 LLC	36-4373745	50.00%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
University Avenue, L.P.	Coniglio, Anthony	John R. Monaco	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
University Dale Apartments Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2004 LLC	20-1909507	99.99%
***** Upper Pine Street Revitalization L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	Fannie Mae Homeless Initiative	20-1309458	99.99%
Urban Horizons Tax Cr. Fund L.P.	Lokhandwalla, Sher	A.G. Aaronson, C.P.A.	New York Equity Fund 1994 Limited Partnership	36-3970081	50.49%
***** Urban Housing/Grant Heights, L.P.	Okada, Wade	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	99.99%
Urban Renaissance Collaboration L.P.	Matas, Alan	Withum Smith & Brown	New York Equity Fund 2004 LLC	80-0132471	99.99%
Valley Drive L.P.	Baker, Sandra	Ramsey Eddington, CPA	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Valley Square Commons Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
Van Cleve Apartments East Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2007 LP	20-8189381	99.99%
Van Cleve Apartments West Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2008 LP	26-1775928	91.99%
Vanguard Elderly Limited Dividend Housing	Czekai, Jamie	Dauby O Connor & Zaleski	National Equity Fund 2008 LP	26-1775928	99.99%
Vanmew, L.P.	MacPhail, Meredith	OConnor, Davies, Munns, and Dobbins, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
Verbena Housing Associates, L.P.	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2004 LLC	20-1384513	99.99%
Vernon P. Buffalo Associates, L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1989 Limited Partnership	36-3680405	99.00%
Vernor/Scotten Partners I Limited Dividend Hsg	Czekai, Jamie	Plante & Moran	One Economy Fund	20-2660021	99.98%
Versailles Partners, Ltd. I	Watson II, Timothy	Miller, Mayer, Sullivan & Stevens LLP	National Equity Fund 2006 LP	20-4587136	99.99%
Veterans Quincy Street Project, L.P.	Lokhandwalla, Sher		New York Equity Fund 2000 Limited Partnership	36-4187874	99.99%
***** VFH, LLLP	Watson II, Timothy	Sitrick & Associates, LLC	NEF Heartland Fund LLC	20-0083309	99.99%
***** Vicksburg Commons Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Affordable Housing I LP	26-1177748	99.99%
Victory Associates II, L.P.	Natera-Sandoval, Zoila	Plante & Moran	Chicago Equity Fund 1998 Limited Partnership	36-4282144	75.92%
Victory Associates L.P.	Natera-Sandoval, Zoila	Plante & Moran	Chicago Equity Fund 1997 Limited Partnership	36-4186158	39.96%
Victory Centre of Melrose Park SLF, L.P.	Natera-Sandoval, Zoila	Plante & Moran	Chicago Equity Fund 2001 Limited Partnership	36-4416840	81.63%
***** Victory Ridge Apartments, L.P.	Polak, Jessica	Toski, Schaefer and Co., P.C.	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Villa Cesar Chavez Associates, L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 2003 LLC	20-0233867	93.99%
***** Villa del Pueblo, L.P.	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1993 Limited Partnership	36-3885995	99.00%
***** Villa Esperanza L.P.	Galdo, Aiza	Levitt and Rosenblum	California Equity Fund 1991 Limited Partnership	36-3794783	99.00%
Villa Hermosa Partners, LP	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 1998 Limited Partnership	36-4234307	99.99%
Villa Santa Guadalupe Partners	Galdo, Aiza	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2000 LLC	36-4380675	99.99%
Villa Victoria Associates, L.P.	Galdo, Aiza	Keller & Associates, LLP	California Equity Fund 2004 LLC	20-1384513	99.99%
Villas de HACE, L.P.	Griffin, Lisa	Ruotolo, Spewak & Co.	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Villas Housing Associates	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2003 LLC	20-0233867	99.99%
***** Vineland Place L.P.	Nelson, Gina	Holthouse, Carlin & Van Trigt LLP	California Equity Fund 1993 Limited Partnership	36-3885995	99.00%
Virginia Street Partners	Avery, Jaime	Proctor and Davis CPAs	National Equity Fund 2004 LLC	20-1909507	99.99%
Visalia/Willowbrook Assoc., L.P.	Galdo, Aiza	Michael L. Oxenreider, Certified Public Accountant	California Equity Fund 1995 Limited Partnership	36-4025432	99.99%
Vision Builders, L.P.	McCarthy, Meghan	Koch Group & Company, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Visitation Place Limited Partnership	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 2003 LLC	20-0083344	99.99%
***** Vista Hermosa, L.P.	Galdo, Aiza	Keller & Associates, LLP	US Affordable Housing Community Investment Fund LLC	94-3414697	99.99%
VNA Lowell Street L.P.	Taylor, Lisa	Daniel Dennis & Company LLP	National Equity Fund 1997 Limited Partnership	36-4188807	68.01%
VOA Ayer Limited Partnership	Taylor, Lisa	Daniel Dennis & Company LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
WA Eden, LLC	Nova, Carrie	Novogradac & Company, LLC (Ohio)	National Equity Fund 2006 Series II LP	20-5575038	61.99%
Wade Chateau Apartments, L.p.	Days, Lisa	Clark, Schaefer, Hackett & Co.	National Equity Fund 2006 Series II LP	20-5575038	99.99%
***** Wagon Wheel LP	Watson II, Timothy	RSM McGladrey, Inc. (Des Moines)	NEF Heartland Fund LLC	20-0083309	98.99%
Wahluke Slope Apartments L.P.	Gaudet, Amanda	Finney, Neill & Company, P.S.	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Wakefield Affordable Housing, LLC	Rivera, Jennifer	Dixon Hughes	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Wakefield Manor, LLC	Rivera, Jennifer	Dixon Hughes	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Wales Group, LP	Montesinos, Joshua	Tyrone Anthony Sellers, CPA	New York Equity Fund 2006 LLC	20-5705331	85.00%
Wallace Terrace Apartments L.P.	Nova, Carrie		National Equity Fund 2006 LP	20-4587136	99.90%
Walnut/Thompson, L.P.	Taylor, Lisa	Asher & Company, Ltd.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
Walton Cluster, LP	Langleiben, Annette	N. Cheng & Co., P.C.	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
Walton Heights, L.P.	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Warbrook Realty, L.P.	McCarthy, Meghan	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Warren First Homes L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Warren Homes II, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Warren Homes III, L.P.	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 1999 Limited Partnership	36-4262821	69.99%
Warren Neighborhood Redevelopment LLC	Jackson, Judy	Clark, Schaefer, Hackett & Co.	National Equity Fund 2002 LLC	75-3045298	99.99%
Warren Sherman Flats L.P.	Days, Lisa	Gilmore, Jasion, Mahler, and Company	National Equity Fund 1996 Limited Partnership	36-4094851	99.99%
Washington Gardens Preservation Assoc	Morris, Sharon	Marsh & Company	One Economy Fund	20-2660021	99.99%
Washington Park 55th Place Limited Partnership	Baran, Christine	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Washington Park Revit. Proj., L. P.	Taylor, Lisa	Whittlesey and Hadley, P.C.	National Equity Fund 1996 Limited Partnership	36-4094851	50.00%
Washington School, L.P.	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "*****" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Washington Studios L.P.	Harrison, Peter	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1993 Limited Partnership	36-3878944	99.00%
Waterloo Affordable Housing, LLC	Boelter, Matthew	Brown & Brown CPA, LLC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
Waterworks Development, LP	Polak, Jessica	Otis Atwell	National Equity Fund 2004 LLC	20-1909507	99.99%
Watkins Cluster, L.P.	Lokhandwalla, Sher	John W. Davis, CPA	New York Equity Fund 2005 LLC	20-3760899	99.99%
Watson Terrace L.P.	Nelson, Gina	Clifford R. Benn, CPA	California Equity Fund 1990 Limited Partnership	36-3738507	99.00%
Waupaca Senior Village, LLC	Hayes, Mary Ann	Suby Von Haden & Associates, S.C.	National Equity Fund 2003 LLC	20-0083344	99.99%
Wayne Street Apartments, L.P.	Baran, Christine	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
Wazobia House Partners, L.P.	Lokhandwalla, Sher		National Equity Fund 2007 LP	20-8189381	99.99%
WC Rehab I, LLC	Jackson, Judy	The Fentress Group	National Equity Fund 2002 LLC	75-3045298	99.99%
Webster Street Mutual Housing Limited Partnership	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 1999 Series II Limited Partnership	36-4284872	99.99%
Webster Village Subdivision L.P.	Baker, Sandra	Little & Associates	National Equity Fund 2004 LLC	20-1909507	99.99%
Webster/Clay Beulah Assoc. L.P.	Hayashi, Amy	Ivan Armstrong, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Webster-Ryer Comm. Assoc., L.P.	Montesinos, Joshua	Koch Group & Company, LLP	New York Equity Fund 1993 Limited Partnership	36-3924008	99.00%
Weeksville Commons Associates L.P.	McCarthy, Meghan	John W. Davis, CPA	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Weidler Renewal Limited Partnership	Gaudet, Amanda	Loveridge Hunt & Company	National Equity Fund 2005 LP	20-3052057	99.99%
Weldon L.P.	Okada, Wade	Boggeln & Company	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%
***** Wells Avenue Partners, A Nevada Limited Partnership	Avery, Jaime	Proctor and Davis CPAs	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
West Bridge Associates, L.P.	Langleiben, Annette	Kenneth C. Coder	New York Equity Fund 2000 Series II Limited Partnership	36-4190655	99.99%
West 126th. Street, L.P.	Estrella-Vargas, Sara	DArcangelo & Company	New York Equity Fund 1993 Limited Partnership	36-3924008	99.99%
West 128th Street L.P.	Estrella-Vargas, Sara	Koch Group & Company, LLP	New York Equity Fund 2002 LLC	72-1536444	89.99%
West 137th Street, L.P.	Langleiben, Annette	Ivan Armstrong, CPA	New York Equity Fund 2003 LLC	20-0335458	99.99%
West 141st Street, L.P.	Montesinos, Joshua	Kahn Boyd Levychin, LLP	New York Equity Fund 2003 LLC	20-0335458	99.99%
West 142nd St, L.P.	Langleiben, Annette	Reznick Group, P.C. (Birmingham)	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
West 146th Street, LP	Lokhandwalla, Sher	Tyrone Anthony Sellers, CPA	New York Equity Fund 2008 LLC	26-2775151	99.99%
West 147th Street Apartments L.P.	Montesinos, Joshua		New York Equity Fund 2006 LLC	20-5705331	99.99%
***** West 149th Partners, L.P.	Montesinos, Joshua	Samuel S. Adelsberg & Co.	Nationwide GFI	20-0690738	99.90%
West Bushwick NRP Associates LP	Coniglio, Anthony	Koch Group & Company, LLP	New York Equity Fund 2004 LLC	80-0132471	99.99%
West Cary Apartments, LLC	Nova, Carrie	Dauby O Connor & Zaleski	National Equity Fund 2002 LLC	75-3045298	99.99%
***** West Crowley Subdivision Limited Partnership	Baker, Sandra	Little & Associates	National Affordable Housing I LP	26-1177748	99.99%
West Eighties Associates, LP	Taylor, Lisa	Harish Hathiwala	National Equity Fund 2008 LP	26-1775928	99.99%
West End Preservation Apts., L.P.	Polak, Jessica	Damiano & Burk CPAs, P.C.	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
West Englewood Limited Partnership	Baran, Christine	FLS Group, LLC	National Equity Fund 2006 Series II LP	20-5575038	99.99%
West Fifth Avenue Realty, L.P.	Goodman, Joseph		New York Equity Fund 2003 LLC	20-0335458	99.99%
West Nicholas Associates, L.P.	Langleiben, Annette	Kenneth C. Coder	New York Equity Fund 2004 LLC	80-0132471	99.99%
West Seattle Community Resource Center LLC	Robinson, Lisa	Loveridge Hunt PLLC	One Economy Fund	20-2660021	99.99%
West Villa Limited Partnership	Baker, Sandra	Little & Associates	National Equity Fund 2003 LLC	20-0083344	99.99%
West Washington Homes Prtnshp, L.P.		Jurgonski & Fredlake CPAs	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Westbourne Assoc., L.P.	Taylor, Lisa	Mitchell Titus & Company NY)	National Equity Fund 1990 Limited Partnership	36-3725144	99.99%
Westcliff Pines Limited Partnership	Avery, Jaime	Novogradac & Company (San Francisco)	National Equity Fund 2008 Series II LP	26-2740220	99.99%
Western Riverside Housing Associates	Okada, Wade	Thomas Tomaszewski, CPA - El Dorado Hills	California Equity Fund 2002 LLC	94-3427611	99.99%
Westhab Bruce Knowles L.P.	Taylor, Lisa	Withum Smith and Brown	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Westminster Place IV, L.P.	Boelter, Matthew	RubinBrown LLP	National Equity Fund 2004 LLC	20-1909507	98.00%
Westridge Woods LLC	Nova, Carrie	MJM CPA, Inc	National Equity Fund 1992 Limited Partnership	36-3843752	99.00%
WHGA Amsterdam II Assoc., L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	New York Equity Fund 1989 Limited Partnership	36-3680405	99.99%
WHGA Lenox Housing Associates, L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	New York Equity Fund 2003 LLC	20-0335458	99.99%
WHGA Mannie L. Wilson Towers, L.P.	Montesinos, Joshua	Jack Lawrence	National Equity Fund 2007 LP	20-8189381	99.99%
WHGA Renaissance Apartments L.P.	Montesinos, Joshua	John L Howard CPA, P.C.	New York Equity Fund 2005 LLC	20-3760899	99.99%
White Birch I Housing Limited Partnership	Gehrke, Melissa	Plante and Moran, LLC	National Equity Fund 2004 LLC	20-1909507	99.99%
White Birch II Housing Limited Partnership	Gehrke, Melissa	Plante and Moran, LLC	National Equity Fund 2004 LLC	20-1909507	99.99%
Whitehall Housing Redevelopment, LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2007 Series II LP	20-8864796	79.99%
Whitelaw Hotel, L.P.	Morris, Sharon	Reznick Group (Bethesda)	National Equity Fund 1991 Limited Partnership	36-3793575	99.99%
Whitmarsh Development L.P.	Polak, Jessica	DiSanto, Priest and Co.	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.99%
WHP Tower Rental LLC	Rice, Michael	Asher & Company, Ltd.	Chicago Equity Fund 2004 LLC	32-0106888	99.99%
***** Wicker Park Renaissance, L.P.	Rice, Michael	RSM McGladrey, Inc. (Chicago)	Nationwide Single Investor Fund	20-1651241	99.99%
Wiggins Estate, LLC	Baker, Sandra	Bob T. Robinson, CPA	National Equity Fund 2007 LP	20-8189381	99.99%
Willard Square, L.P.	Baran, Christine	Reznick Group (Chicago) (formerly Fridus)	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Williams Associates, L.P.	McCarthy, Meghan	Ivan Armstrong, CPA	New York Equity Fund 1995 Limited Partnership	36-4033218	99.99%
Williams Court Redev. Assn., L.P.	Montesinos, Joshua	Wiss & Company, LLP	New York Equity Fund 1990 Limited Partnership	36-3744662	99.00%
Willis Avenue Redev. Corp., L.P.	MacPhail, Meredith	A.G. Aaronson, C.P.A.	New York Equity Fund 1994 Limited Partnership	36-3970081	99.99%
Willoughby Tompkins, L.P.	Langleiben, Annette	Ivan Armstrong, CPA	New York Equity Fund 1992 Limited Partnership	36-3831681	99.99%

OWNERSHIP OF 50% OR MORE IN THE OPERATING PARTNERSHIP

For the year-ended December 31, 2009

This list displays the reportable entity(s) that retains a 50% or more interest in the Operating Partnership. Please note: If there is a "***" next to the Operating Partnership name you are referencing, there is also an investor that has an interest of 50% or more in the reportable entity. Therefore, the investor should be listed on the Schedule M-3 as having an indirect interest in the Operating Partnership. Please contact us via email at yereporting@nefinc.org to obtain the required information regarding the indirect interest of the investor(s) or if you have any questions or concerns relating to this list.

LP Name	Asset Manager	CPA	Reportable Entity Name	FEIN #	Interest Percentage
Willow Manor LP	Czekai, Jamie	Merrill & Thoman CPAs	National Equity Fund 2005 LP	20-3052057	99.99%
**** Willow Mutual Housing Limited Partnership	Taylor, Lisa	Carter, Hayes & Associates, PC	TD Banknorth Housing Investment Fund LP	20-4417284	99.99%
Willow Run Apartments L.L.C.	Nova, Carrie	Thomas, Judy & Tucker, P.A.	National Equity Fund 2002 LLC	75-3045298	99.99%
Willows on Clark Road, L.P.	Czekai, Jamie	Tarwater & Company, PC	National Equity Fund 1997 Limited Partnership	36-4188807	99.99%
**** Wilmington-Hooper School Apts, L.L.C.	Nova, Carrie	Earney & Company	Nationwide GFII	90-6061443	99.90%
Wilshire & Minnie, L.P.	Galdo, Aiza	Reznick Group (Atlanta)	National Equity Fund 2007 LP	20-8189381	99.99%
Wilson Plaza Redevelopment Associates L.P.	Montesinos, Joshua	Wiss & Company, LLP	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
Winchester Housing, L.P.	Boelter, Matthew	Agler & Gaedert, Chartered	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Wind Ridge, L.L.C.	Nova, Carrie	RSM McGladrey, Inc. (Des Moines)	National Equity Fund 2002 LLC	75-3045298	99.99%
Windover, Ltd.	Baker, Sandra	Eric Love, P.C.	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
Windsong Village LLC	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2002 LLC	75-3045298	99.99%
Winfield Apartment Partners, LLC	Boelter, Matthew	Brown & Brown CPA, LLC	National Equity Fund 2003 LLC	20-0083344	99.99%
**** Winona Gardens Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	23.00%
**** Winona Gardens Housing Associates, L.P.	Nelson, Gina	Leaf and Cole, LLP	Banc of America Community Housing Investment Fund LLC	36-4401581	53.99%
Woda Heritage Greene, LLC	Days, Lisa	Stemen, Mertens, Stickler, Phillips CPA and Accountants	One Economy Fund	20-2660021	99.99%
Woodchase Club Partners, Ltd.	Czekai, Jamie	Reznick Group (Atlanta)	National Equity Fund 2005 LP	20-3052057	99.79%
Woodinview Senior Housing Associates	Robinson, Lisa	Loveridge Hunt & Company	National Equity Fund 2002 LLC	75-3045298	99.99%
Woodland Hills L.P.	Nova, Carrie	John V Grossi, PA	National Equity Fund 1994 Limited Partnership	36-3958151	99.99%
**** Woodland Park at Soldier Creek, L.L.C.	Boelter, Matthew	CBIZ Accounting	National Affordable Housing I LP	26-1177748	99.99%
Woodland Park Avenue LLC	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2007 LP	20-8189381	99.99%
**** Woodland Place Apartments, L.P.	Polak, Jessica	Freed Maxick & Battaglia, PC	Citigroup CCDE Investment Fund LLC	36-4425650	49.99%
**** Woodland Place Apartments, L.P.	Polak, Jessica	Freed Maxick & Battaglia, PC	The J.P. Morgan Chase Low-Income Housing Fund LLC	36-4406946	50.00%
Woodruff Heights Limited Partnership	Robinson, Lisa	Lori A. Pierson	National Equity Fund 1999 Limited Partnership	36-4262821	99.99%
Woodstock Apartments L.P.	Czekai, Jamie	Haran & Associates, Ltd.	Chicago Equity Fund 2003 LLC	30-0149138	30.00%
Woodward Cliffs L.P.	Velez, Esther	Kostin, Ruffkess & Company, LLC	National Equity Fund 1994 Limited Partnership	36-3958151	99.00%
Woodward Street Limited Partnership	Velez, Esther	Damiano & Burk CPAs, P.C.	National Equity Fund 2002 LLC	75-3045298	99.99%
Wrenbrook Realty, L.P.	McCarthy, Meghan	Eisman, Zucker, Klein & Ruttenberg, LLP	New York Equity Fund 2004 LLC	80-0132471	99.99%
**** Wright Street Partners, LP	Avery, Jaime	Procter and Davis CPAs	FNBC Leasing Investment Fund LLC	20-5046285	99.99%
WW, L.P.	Rice, Michael	Michael D. Morse	National Equity Fund 1992 Limited Partnership	36-3843752	99.99%
WWHA-Rosehaven Cottages Limited Partnership	Gaudet, Amanda	Watson & McDonell, PLLC	National Equity Fund 2004 LLC	20-1909507	99.99%
Wyllys/Lisbon Associates L.P.	Velez, Esther	Seward and Monde	National Equity Fund 1995 Limited Partnership	36-4025434	99.00%
Yahara River LP	Gehrke, Melissa	Suby Von Haden & Associates, S.C.	National Equity Fund 2003 LLC	20-0083344	99.98%
Yardley Hills Town Homes Limited Partnership I	Morris, Sharon	Reznick Group Baltimore	National Equity Fund 2002 LLC	75-3045298	99.99%
Yardley Hills Town Homes Limited Partnership II	Morris, Sharon	Reznick Group Baltimore	National Equity Fund 2004 LLC	20-1909507	99.99%
Yellowbud Place, LLC	Nova, Carrie	Stemen, Mertens, Stickler, Phillips CPA and Accountants	National Equity Fund 2002 LLC	75-3045298	99.99%
YMHA Moore Village Associates	Galdo, Aiza	Tom Tomaszewski, CPA - Sacramento	California Equity Fund 2003 LLC	20-0233867	50.00%
YMHA Tremont Green Associates	Galdo, Aiza	Tom Tomaszewski, CPA - Sacramento	California Equity Fund 2003 LLC	20-0233867	89.99%
**** York Commons LP	Griffin, Lisa	Tom Tomaszewski, CPA - Sacramento	NEF Affordable Housing Investment Fund LP	27-0365747	99.99%
York/Sims Project, L.P.	Hayes, Mary Ann	LarsonAllen Public Service Group	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
Youngstown CHOICE Homes II, L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Youngstown CHOICE Homes III, L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 1999 Series II Limited Partnership	36-4284872	69.99%
**** Youngstown CHOICE Homes IV L.P.	Velez, Esther	Baumgarten & Company LLP	Key CDC Investment Fund LLC	95-4893445	10.60%
**** Youngstown CHOICE Homes V L.P.	Velez, Esther	Baumgarten & Company LLP	National City Investment Fund LLC	95-4893437	25.00%
Youngstown CHOICE Homes IV L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2001 LLC	36-4437162	64.39%
Youngstown CHOICE Homes L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 1995 Series II Limited Partnership	36-4025433	99.00%
Youngstown CHOICE Homes V, L. P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2002 LLC	75-3045298	99.99%
Youngstown CHOICE Homes VI L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2003 LLC	20-0083344	99.99%
Youngstown Jubilee Homes II, L.P.	Velez, Esther	RealI, Giampetro & Scott	National Equity Fund 1997 Series II Limited Partnership	36-4192679	99.99%
Youngstown Jubilee Homes III, L.P.	Velez, Esther	RealI, Giampetro & Scott	National Equity Fund 1999 Series II Limited Partnership	36-4284872	54.99%
Youngstown Jubilee Homes IV L.P.	Velez, Esther	RealI, Giampetro & Scott	National Equity Fund 2003 LLC	20-0083344	99.99%
Youngstown Jubilee Homes V L.P.	Velez, Esther	Baumgarten & Company LLP	National Equity Fund 2004 LLC	20-1909507	99.99%
Youngstown Jubilee Homes, L.P.	Velez, Esther	RealI, Giampetro & Scott	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
Youth Action Community Housing, L.P.	Kilifarski, Mario	Koch Group & Company, LLP	New York Equity Fund 2002 LLC	72-1536444	99.99%
Youth Housing, L.P.	Hayes, Mary Ann	Mahoney Ulbrich Christiansen Russ	National Equity Fund 1995 Limited Partnership	36-4025434	99.99%
ZAG Development, L.P.	Griffin, Lisa	Withum Smith & Brown	National Equity Fund 1993 Limited Partnership	36-3878944	99.99%
**** Zion Street Mutual Housing Limited Partnership	Velez, Esther	Kostin, Ruffkess & Company, LLC	Banc of America Community Housing Investment Fund III LP	20-3697681	99.99%
Zion-Barton, L.P.	Natera-Sandoval, Zoila	Reznick Group (Chicago) (formerly Friduss)	National Equity Fund 2005 LP	20-3052057	84.99%
Zipporah Associates L.P	Montesinos, Joshua	Vargas & Ghigliotti, PC	New York Equity Fund 1994 Limited Partnership	36-3970081	99.00%
Zora Neale Hurston Houses L.P.	Coniglio, Anthony	Vargas & Ghigliotti, PC	New York Equity Fund 2001 Limited Partnership	36-4402575	99.99%
	Nelson, Gina	Keller & Associates, LLP	California Equity Fund 1992 Limited Partnership	36-3843751	99.00%