

\$4,600,000
Coweta County Development Authority
Variable Rate Demand Bonds
(W.Y. Industries, Inc. Project), Series 2007

MEMORANDUM OF LEGAL PAPERS
to be included in transcripts relating
to the above-mentioned Bonds

PRE-CLOSING
ACTIVITIES :

April, 2007

CLOSING:

May 2, 2007

Transcripts are to be prepared for distribution as follows:

1*	-	Coweta County Development Authority (the "Issuer")
1	-	Glover & Davis, PA("Issuer Counsel")
1*	-	W.Y. Industries, Inc. (the "Company")
1	-	Weiner Lesniak LLP (Company's New Jersey Counsel
1*	-	Seyfarth Shaw LLP ("Bond Counsel" and
		"Company's Georgia Counsel")
1*	-	Wachovia Bank, National Association ("Letter of Credit Bank")
1	-	Wachovia Bank, National Association ("Underwriter" and
		"Remarketing Agent")
1*	-	U.S. Bank National Association (the "Trustee")
1	-	McManimon & Scotland, LLC ("UC" and "Bank Counsel")
1	-	Standard & Poor's ("S&P")
1	-	Extra set for Bond Counsel (not to be bound)
1	-	Extra set for Letter of Credit Bank

* to receive executed originals

DOCUMENT

A. BASIC DOCUMENTS

	RESPONSIBLE PARTY
1. Bill of Sale	Bond Counsel
2. Indenture of Trust	Bond Counsel
3. Lease Agreement	Bond Counsel
4. Subordinate Security Agreement—Issuer to Trustee	Bond Counsel
5. UCC Financing Statement Issuer to Trustee	Bond Counsel
6. Bond Guaranty Agreement from the Company to the Trustee	Bond Counsel
7. Remarketing Agreement	UC

**RESPONSIBLE
PARTY**

DOCUMENT

- | | | |
|-----|---|--------------|
| 8. | Bond Purchase Agreement | UC |
| 9. | Reimbursement and Security Agreement | Bank Counsel |
| 10. | Company's Promissory Note | Bank Counsel |
| 11. | Irrevocable Direct Pay Letter of Credit | Bank Counsel |
| 12. | Certificate of Letter of Credit Bank | Bank Counsel |
| 13. | Incentives and Reimbursement Agreement | Bond Counsel |
| 14. | Copy of Bond | Bond Counsel |

B. VALIDATION DOCUMENTS

- | | | |
|-----|---------------------------|--------------|
| 15. | Bond Validation Documents | Bond Counsel |
|-----|---------------------------|--------------|

- | | |
|-----|---|
| (a) | Petition and Complaint
Notice to District Attorney
Bond Resolution and Exhibits |
| (b) | Order to Show Cause |
| (c) | Notice to the Public and Publisher's Affidavit |
| (d) | Answer, Verification and Acknowledgement of
Issuer |
| (e) | Answer, Verification and Acknowledgement of
Company |
| (f) | Acknowledgement of District Attorney |
| (g) | Final Judgment |
| (h) | Certificate of Court Clerk as to Transcript |

C. TAX DOCUMENTS

- | | | |
|-----|---|--------------|
| 16. | Inducement Resolution and amendment thereto | Bond Counsel |
| 17. | TEFRA Documents | Bond Counsel |
| (a) | TEFRA notice with publisher's affidavit | |
| (b) | Report of Public Hearing | |
| (c) | Resolution of Board of Commissioners
granting TEFRA Approval | |
| 18. | Issuer's Tax Compliance Certificate | Bond Counsel |
| (a) | Attachment A--Definitions | |
| (b) | Attachment B--Company's Tax Compliance
Certificate | |

DOCUMENT	RESPONSIBLE PARTY
----------	----------------------

- | | | |
|-----|---|--|
| (c) | Attachment C--Underwriter's Certificate | |
| (d) | Attachment D--Credit Facility Provider's Certificate | |
| (e) | Attachment E - Swap Provider's Tax Compliance Certificate | |
| (f) | Attachment F - Swap Identification | |

- | | | |
|-----|--------------------------|--------------|
| 19. | Notice of Allocation | Bond Counsel |
| 20. | Confirmation of Issuance | Bond Counsel |
| 21. | 8038 | Bond Counsel |

D. CLOSING DOCUMENTS

- | | | |
|-----|-------------------------------|--------------|
| 22. | Closing Certificate of Issuer | Bond Counsel |
|-----|-------------------------------|--------------|

- | | | |
|-----|--|--|
| 23. | Copy of Constitutional Amendment Creating Issuer, etc. | |
|-----|--|--|

- | | | |
|-----|--|--|
| 24. | Copy of Issuer's Annual Registration Statement | |
|-----|--|--|

- | | | |
|-----|--------------------------------|--------------|
| 25. | Closing Certificate of Company | Bond Counsel |
|-----|--------------------------------|--------------|

- | | | |
|-----|--|--|
| (a) | Articles of Incorporation (New Jersey) | |
|-----|--|--|

- | | | |
|-----|---|--|
| (b) | Certificate of Good Standing (New Jersey) | |
|-----|---|--|

- | | | |
|-----|--|--|
| (c) | Certificate of Good Standing (Georgia) | |
|-----|--|--|

- | | | |
|-----|--------|--|
| (d) | Bylaws | |
|-----|--------|--|

- | | | |
|-----|------------|--|
| (e) | Resolution | |
|-----|------------|--|

- | | | |
|-----|---|--------------|
| 26. | Certificate as to No Material Adverse Changes | Bank Counsel |
|-----|---|--------------|

- | | | |
|-----|---|--------------|
| 27. | Sublease Agreement between Company & WY Newnan Holding, LLC | Bond Counsel |
|-----|---|--------------|

- | | | |
|-----|---------------------------------|--------------|
| 28. | Issuer's Authentication Request | Bond Counsel |
|-----|---------------------------------|--------------|

- | | | |
|-----|------------------------|---------|
| 29. | Certificate of Trustee | Trustee |
|-----|------------------------|---------|

- | | | |
|-----|---|--------------|
| 30. | Trustee's Certificate of Authentication | Bond Counsel |
|-----|---|--------------|

- | | | |
|-----|---------------------------------|--------------|
| 31. | Underwriter's Receipt for Bonds | Bond Counsel |
|-----|---------------------------------|--------------|

- | | | |
|-----|--|--------------|
| 32. | Receipt of LOC Bank for Company's Note | Bond Counsel |
|-----|--|--------------|

- | | | |
|-----|-------------------------------------|--------------|
| 33. | Trustee's Receipt for Bond Proceeds | Bond Counsel |
|-----|-------------------------------------|--------------|

- | | | |
|-----|---|--------------|
| 34. | DTC Blanket Letter of Representation and Schedule A | Bond Counsel |
|-----|---|--------------|

- | | | |
|-----|--------------------|----|
| 35. | Official Statement | UC |
|-----|--------------------|----|

DOCUMENT

36. Rating Letter

RESPONSIBLE
PARTY
Rating Agency

E. OPINIONS

- | | | |
|-----|---|------------------|
| 37. | Opinion of Company's New Jersey Counsel re Bond Documents | Bond Counsel |
| 38. | Opinion of Company's Georgia Counsel | Co. GA Counsel |
| 39. | Opinion of Counsel to Issuer | Issuer's Counsel |
| 40. | Opinion of Credit Issuer's Counsel | Bank Counsel |
| 41. | Opinion of Bond Counsel | Bond Counsel |
| 42. | Supplemental Opinion of Bond Counsel | Bond Counsel |
| 43. | Opinion of Underwriter's Counsel | UC |

F. MISCELLANEOUS

- | | | |
|-----|---|--------------|
| 44. | Certificates of Insurance (all risk, general public liability, and business interruption) | Company |
| 45. | Requisition | Bond Company |
| 46. | Requisition Authorization Statement | Bank Counsel |
| 47. | Debt Issuance Report | Bond Counsel |