

**Information Return for Tax-Exempt Governmental Obligations**

► Under Internal Revenue Code section 149(e)  
► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

**Part I Reporting Authority**

If Amended Return, check here

1 Issuer's name <b>Oconee County, Georgia</b>		2 Issuer's employer identification number (EIN) <b>58-6000871</b>
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) <b>James R. Woodward, Esq.</b>		3b Telephone number of other person shown on 3a <b>678-705-6280</b>
4 Number and street (or P.O. box if mail is not delivered to street address) <b>23 North Main Street</b>	Room/suite	5 Report number (For IRS Use Only) <b>3</b>
6 City, town, or post office, state, and ZIP code <b>Watkinsville, Georgia 30677-0145</b>		7 Date of issue <b>October 17, 2017</b>
8 Name of issue <b>Water and Sewerage Revenue Bonds, Series 2017A</b>		9 CUSIP number <b>675568DH9</b>
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Wes Geddings, Finance Director</b>		10b Telephone number of officer or other employee shown on 10a <b>(706) 769-2944</b>

**Part II Type of Issue (enter the issue price).** See the instructions and attach schedule.

11 Education	11		
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15	13,145,717.85	
16 Housing	16		
17 Utilities	17		
18 Other. Describe ►	18		
19 If obligations are TANs or RANs, check only box 19a			<input type="checkbox"/>
If obligations are BANs, check only box 19b			<input type="checkbox"/>
20 If obligations are in the form of a lease or installment sale, check box			<input type="checkbox"/>

**Part III Description of Obligations.** Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	09/01/2037	\$ 13,145,717.85	\$ 10,915,000	14.1170 years	2.5731 %

**Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)**

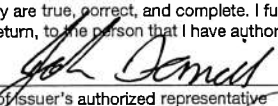
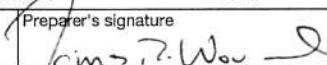
22	Proceeds used for accrued interest	22	0	
23	Issue price of entire issue (enter amount from line 21, column (b))	23	13,145,717	85
24	Proceeds used for bond issuance costs (including underwriters' discount)	24	245,717	85
25	Proceeds used for credit enhancement	25	0	
26	Proceeds allocated to reasonably required reserve or replacement fund	26	0	
27	Proceeds used to currently refund prior issues	27	0	
28	Proceeds used to advance refund prior issues	28	0	
29	Total (add lines 24 through 28)	29	245,717	85
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30	12,900,000	00

**Part V Description of Refunded Bonds.** Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the bonds to be currently refunded	►	N/A	years
32	Enter the remaining weighted average maturity of the bonds to be advance refunded	►	N/A	years
33	Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	N/A	
34	Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	►		

**Part VI Miscellaneous**

<b>35</b>	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .	<b>35</b>		
<b>36a</b>	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . .	<b>36a</b>		
<b>b</b>	Enter the final maturity date of the GIC ▶ _____			
<b>c</b>	Enter the name of the GIC provider ▶ _____			
<b>37</b>	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .	<b>37</b>		
<b>38a</b>	If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:			
<b>b</b>	Enter the date of the master pool obligation ▶ _____			
<b>c</b>	Enter the EIN of the issuer of the master pool obligation ▶ _____			
<b>d</b>	Enter the name of the issuer of the master pool obligation ▶ _____			
<b>39</b>	If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . .			<input type="checkbox"/>
<b>40</b>	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . .			<input type="checkbox"/>
<b>41a</b>	If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:			
<b>b</b>	Name of hedge provider ▶ _____			
<b>c</b>	Type of hedge ▶ _____			
<b>d</b>	Term of hedge ▶ _____			
<b>42</b>	If the issuer has superintegrated the hedge, check box . . . . .			<input type="checkbox"/>
<b>43</b>	If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . .			<input checked="" type="checkbox"/>
<b>44</b>	If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . .			<input checked="" type="checkbox"/>
<b>45a</b>	If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement . . . . . ▶ _____			
<b>b</b>	Enter the date the official intent was adopted ▶ _____			

<b>Signature and Consent</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	 Signature of issuer's authorized representative		10/17/17 Date		John Daniell, Chairman Type or print name and title
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature		Date
	James R. Woodward				10/17/17
	Firm's name ▶ Gray Pannell & Woodward LLP		Firm's EIN ▶ 26-1443937		Check <input type="checkbox"/> if self-employed
Firm's address ▶ 3060 Peachtree Road, N.W.; Suite 730, Atlanta, Georgia 30305			Phone no. 678-705-6280		

**GRAY PANNELL & WOODWARD**  
*Attorneys at Law*

LLP

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24 Drayton Street, Suite 1000  
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3060 Peachtree Road, N.W., Suite 730  
Atlanta, GA 30305  
(404) 480-8899

gpwlawfirm.com

October 17, 2017

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Internal Revenue Service Center  
Ogden, UT 84201

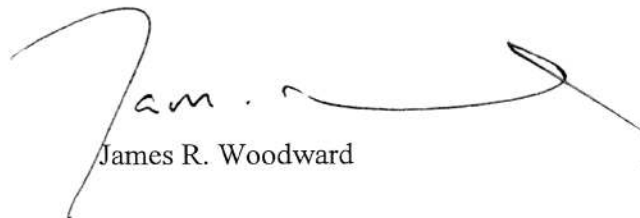
Re: \$10,915,000 OCONEE COUNTY, GEORGIA WATER AND SEWERAGE REVENUE BONDS, SERIES  
2017A

TO WHOM IT MAY CONCERN:

Oconee County, Georgia, on October 17, 2017, issued and delivered the revenue bonds referenced above and encloses herewith a completed I.R.S. Form 8038-G, "Information Return for Tax-Exempt Government Obligations," with respect to such certificates.

If you should have any questions concerning the enclosed Form 8038-G, please contact the undersigned at the above address.

Sincerely yours,



James R. Woodward

Enclosures

O'Connell

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
 Internal Revenue Service  
 Center  
 Ogden, VT 04201



9590 9402 2057 6132 6207 34

2. Article Number (Transfer from service label)  
 7012 2920 0000 7007 3686

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  Agent  
 Addressee  
**X**

B. Received by (Printed Name) C. Date of Delivery

D. Is delivery address different from item 1?  Yes  
 If YES, enter delivery address below:  No

OCT 31 2017

3. Service Type
- |  |   |
|--|---|
| <input type="checkbox"/> Adult Signature                             | <input type="checkbox"/> Priority Mail Express®                     |
| <input type="checkbox"/> Adult Signature Restricted Delivery         | <input type="checkbox"/> Registered Mail™                           |
| <input checked="" type="checkbox"/> Certified Mail®                  | <input type="checkbox"/> Registered Mail Restricted Delivery        |
| <input type="checkbox"/> Certified Mail Restricted Delivery          | <input type="checkbox"/> Return Receipt for Merchandise             |
| <input type="checkbox"/> Collect on Delivery                         | <input type="checkbox"/> Signature Confirmation™                    |
| <input type="checkbox"/> Collect on Delivery Restricted Delivery     | <input type="checkbox"/> Signature Confirmation Restricted Delivery |
| <input type="checkbox"/> Registered Mail Restricted Delivery (\$500) |   |