

Exhibit A - CREFC Comments to Proposed Schedule L-D

Proposed Item Number	Proposed Title and Definition	Proposed Responses	Proposed Category of Information	CREFC Response to SEC
Item 3(d)(12)(vii)	NOI/NCF indicator. Indicate the code that best describes how net operating income and net cash flow were calculated.	1=calculated using CMSA standard 2=calculated using a definition given in the pooling and servicing agreement 3=calculated using the underwriting method	General Information	For CMBS, this item maps directly to “NOI/NCF Indicator” which is field L90 in the CREFC IRP (reported at the loan level). However, we request that the SEC refine this item to allow for entry of existing IRP defined codes, which are alpha codes and not numeric as the SEC proposes. It should be noted that there are instances of loans secured by multiple collateral properties. Given that the request is for loan level data, the information would be rolled up to the loan level, aggregating the property level information where appropriate and as provided for in the field definition. The field is defined as requiring the code indicating the method used to calculate net operating income or net cash flow. See NOI/NCF Indicator Legend rule. If multiple properties and all the same, print the value. If missing any or the values are not the same, leave empty. Codes are as follows: CMSA – Calculated using CMSA (now CREFC) standard PSA – Calculated using a definition given in the Pooling and Servicing Agreement U/W – Calculated using the underwriting method
Item 3(d)(12)(viii)	DSCR (NOI). Provide the ratio of net operating income to debt service during the reporting period.	%	General Information	For CMBS, this item maps directly to “Most Recent DSCR (NOI)” which is field L70 in the CREFC IRP (reported at the loan level). However, we request that the SEC refine this item to allow for a numeric entry in lieu of the % currently indicated as the proposed response. It should be noted that there are instances of loans secured by multiple collateral properties. Given that the request is for loan level data, the information would be rolled up to the loan level, aggregating the property level information where appropriate and as provided for in the field definition. The field is defined as the a ratio of net operating income (NOI) to debt service for the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), calculate the DSCR of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.
Item 3(d)(12)(ix)	DSCR (NCF). Provide the ratio of net cash flow to debt service during the reporting period	%	General Information	For CMBS, this item maps directly to “Most Recent DSCR (NCF)” which is field L97 in the CREFC IRP (reported at the loan level). However, we request that the SEC refine this item to allow for a numeric entry in lieu of the % currently indicated as the proposed response. It should be noted that there are instances of loans secured by multiple collateral properties. Given that the request is for loan level data, the information would be rolled up to the loan level, aggregating the property level information where appropriate and as provided for in the field definition. The field is defined as a ratio of net cash flow (NCF) to debt service for the most recent financial operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), calculate the DSCR of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.

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Item 3(d)(12)(x)	DSCR indicator. Indicate the code that describes how the debt service coverage ratio was calculated.	1=Average - Not all properties received financials, servicer allocates debt service only to properties where financial statements are received. 2=Consolidated - All properties reported on one "rolled up" financial statement from the borrower. 3=Full - All financial statements collected for all properties. 4=None collected - No financials were received 5=Partial - Not all properties received financial statements, servicer to leave empty. 6="Worst-Case" - Not all properties received financial statements, servicer allocates 100% of debt service to all properties where financial statements are received.	General Information	For CMBS, this item maps directly to "Most Recent DSCR Indicator" when referring to the most recent financial performance which is field L89 in the CREFC IRP. However, we request that the SEC refine this item to allow for entry of existing IRP defined codes, which are alpha codes and not numeric as the SEC proposes. The field is defined as a code that describes how DSCR is calculated for the most recent financial operating statement, as reported by the servicer, after the preceding fiscal year end statement. The field requires entry of the following codes: A - Average - Not all properties received financials, servicer allocates Debt Service only to properties where financials are received. C - Consolidated - All properties reported on one "rolled up" financial from the borrower F - Full - All statements collected for all properties N - None Collected - no financials were received P - Partial - Not all properties received financials, servicer to leave empty W - Worse Case - Not all properties received financials, servicer allocates 100% of the Debt Service to all properties where financials are received. Requiring this information in the numeric code proposed by the SEC will cause an undue programming burden when the information is readily available in the existing code format.
Item 3(d)(13)	Largest tenant. Identify the tenant that leases the largest square feet of the property (based on the most recent annual lease rollover review).	Text	General Information	For CMBS, this item maps directly to "Largest Tenant" which is field P37 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as, at the property level, the name of the tenant that leases the largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(14)	Square feet of the largest tenant. Provide total square feet lease by the largest tenant.	Number	General Information	For CMBS, this item maps directly to "Square Feet of Largest Tenant" which is field P38 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as total square feet leased by the largest tenant in field P37 (Largest Tenant). Based on the most recent annual lease roll over review. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.

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Proposed Item Number	Proposed Title and Definition	Proposed Responses	Proposed Category of Information	CREFC Response to SEC
Item 3(d)(15)	Lease expiration of largest tenant. Provide the date of lease expiration for the largest tenant.	Date	General Information	For CMBS, this item maps directly to "Date of Lease Expiration of Largest Tenant" which is field P86 of the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. This field is defined as the lease term expiration and is the companion field for "Largest Tenant" (P37) and "Square Feet of Largest Tenant" (P38). Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(16)	Second largest tenant. Identify the tenant that leases the second largest square feet of the property (based on the most recent annual lease rollover review).	Text	General Information	For CMBS, this item maps directly to "Second Largest Tenant" which is field P39 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as, at the property level, the name of the tenant that leases the second largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(17)	Square feet of the second largest tenant. Provide the total square feet leased by the second largest tenant.	Number	General Information	For CMBS, this item maps directly to "Square Feet of Second (2nd) Largest Tenant" which is field P40 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as total square feet leased by the second largest tenant in field P39 (Second Largest Tenant). Based on the most recent annual lease roll over review. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(18)	Lease expiration of second largest tenant. Provide the date of lease expiration for the second largest tenant.	Date	General Information	For CMBS, this item maps directly to "Date of Lease Expiration of Second (2nd) Largest Tenant" which is field P87 of the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. This field is defined as the lease term expiration and is the companion field for "Second Largest Tenant" (P39) and "Square Feet of Second (2nd) Largest Tenant" (P40). Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(19)	Third largest tenant. Identify the tenant that lease the third largest square feet of the property (base on the most recent annual lease rollover review).	Text	General Information	For CMBS, this item maps directly to "Third Largest Tenant" which is field P41 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as, at the property level, the name of the tenant that leases the third largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.

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Proposed Item Number	Proposed Title and Definition	Proposed Reponses	Proposed Category of Information	CREFC Response to SEC
Item 3(d)(20)	Square feet of the third largest tenant. Provide the total square feet leased by the third largest tenant.	Amount	General Information	For CMBS, this item maps directly to "Square Feet of Third (3rd) Largest Tenant" which is field P42 in the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. The field is defined as total square feet leased by the 3rd largest tenant in field P41 (Third Largest Tenant). Based on the most recent annual lease roll over review. Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.
Item 3(d)(21)	Lease expiration of the third largest tenant. Provide the date of the lease expiration for the third largest tenant.	Date	General Information	For CMBS, this item maps directly to "Date of Lease Expiration of Third (3rd) Largest Tenant" which is field P88 of the CREFC IRP. This information is provided at the property level, which is an important distinction since there are cases of individual loans that are secured by multiple properties. This field is defined as the lease term expiration and is the companion field for "Third Largest Tenant" (P41) and "Square Feet of Third (3rd) Largest Tenant" (P42). Note: this will be the most recent information available from the servicer, as reported in the existing IRP reports.

EXHIBIT B

Exhibit B - CREFC Sample Form of Schedule L-D

Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Prospectus Loan ID	Item 1(b)	L4	AN	123	The identification number(s) assigned to each asset in the annex of the prospectus supplement. For a partial defeasance where the loan is bifurcated, the Prospectus Loan ID for the original/non-defeased loan is appended with an "A", and the new/defeased loan is appended with a "B".	
Group ID	Item 1(c)	L2	AN	XXX9701A	The alpha-numeric code assigned to each loan group within a securitization. A Group ID may not be applicable for every transaction.	
Distribution Date	Item 1(d)	L5	AN	YYYYMMDD	Date on which funds are distributed to certificateholders for a particular period as defined in the servicing agreement.	
Other Principal Adjustments	Item 1(f)(5)	L28	Numeric	1000.00	Any other amounts that would cause the principal balance of the loan to be decreased or increased in the current period which are not considered Unscheduled Principal Collections and are not Scheduled Principal Amounts. Examples include cash and non-cash adjustments necessary to synchronize the servicer's records with the securitized collateral supporting the outstanding bonds. A negative amount should be reported for an increase in the balance, and a positive amount should be reported for a decrease in the balance.	
Other Interest Adjustment	Item 1(f)(6)	L102	Numeric	1000.00	Companion field for Other Principal Adjustments (L28) to show unscheduled interest adjustments for the related collection period.	
Actual Balance	Item 1(f)(7)	L36	Numeric	100000.00	Outstanding actual balance of the loan as of the determination date. This figure represents the legal remaining outstanding principal balance related to the borrower's mortgage note. For partial defeasances, the balance should reflect the appropriate allocation of the balance prior to the defeasance between the non-defeased and defeased loans based on the provisions of the loan documents.	
Current Ending Scheduled Balance	Item 1(f)(8)	L7	Numeric	100000.00	The scheduled or stated principal balance for a loan (defined in the servicing agreement) as of the end of the reporting period, which is usually the current determination date. This balance is usually determined by considering scheduled and unscheduled principal payments received during the collection period relating to the Distribution Date. A realized loss will also have an impact on this balance during the period it is reported. For split note/loans, this should include the balance in the related trust. For full and partial defeasances, the balance should reflect the appropriate allocation of the balance prior to the defeasance between the non-defeased and defeased loans based on the provisions of the loan documents.	
Total Scheduled P&I Due	Item 1(f)(9)	L25	Numeric	1000.00	The total amount of principal and interest due on the loan in the month corresponding to the current distribution date and should equal the sum of fields L23 and L24.	
Scheduled Principal Amount	Item 1(f)(10)	L24	Numeric	1000.00	The amount of principal to be paid to the trust for the current distribution period that represents a regularly scheduled principal payment. The value is derived by subtracting the Scheduled Interest Amount from the Total Scheduled P&I Due. This amount may not be the same as the amount of principal scheduled to be paid by the borrower for the related payment date. If loan has been deemed non-recoverable, then populate with zero.	
Scheduled Interest Amount	Item 1(f)(11)	L23	Numeric	1000.00	The amount of gross interest scheduled to be paid to the trust for the current distribution period based on the trust's beginning scheduled principal balance and a full month's interest accrual amount. This amount may not be the same as the amount of gross interest scheduled to be paid by the borrower for the related payment date. If loan has been deemed non-recoverable, then populate with zero.	

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Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Payment Status of Loan	Item 1(f)(12)	L40	AN	1	See Status of Loan legend. Codes should be populated in the following order of priority (top priority listed first): 5 - Non Performing Matured Balloon 4 - Performing Matured Balloon 3 - 90+ Days Delinquent 2 - 60-89 Days Delinquent 1 - 30-59 Days Delinquent 0 - Current B - Late Payment But Less Than 30 days Delinquent A - Payment Not Received But Still In Grace Period or Not Yet Due	5 - Non Performing Matured Balloon 4 - Performing Matured Balloon 3 - 90+ Days Delinquent 2 - 60-89 Days Delinquent 1 - 30-59 Days Delinquent 0 - Current B - Late Payment But Less Than 30 days Delinquent A - Payment Not Received But Still In Grace Period or Not Yet Due
Paid Through Date	Item 1(f)(14)	L8	AN	YYYYMMDD	Date the loan's scheduled principal and interest is paid through as of the determination date. One frequency less than the due date for the loan's next scheduled payment. For split loans/notes, this is the date the scheduled principal and interest for the split loan/note piece has been paid through.	
Payment Frequency	Item 1 (f)(16)	S32	Numeric	1	Code representing the frequency mortgage loan payments are required to be made. See Payment Frequency Legend.	1 - Monthly 3 - Quarterly 6 - Semi-Annually 12 - Annually 365 - Daily
Note Rate At Contribution	Item1(f)(17)	S45	Numeric	0.095	The annual gross rate used to calculate interest for the loan at the closing date of the transaction.	
Next Note Rate	Item1(f)(17) Item 3(a)(4)(i), Item 3(c)(3)	L20	Numeric	0.09	Annualized gross interest rate that will be used to determine the next scheduled interest payment. If loan is not an adjustable rate mortgage (ARM), or if rate is not yet available as of the current reporting period, then leave field empty.	
Maturity Date	Item 1(f)(18), Item 3(a)(1), Item 3(c)(5)	L11	AN	YYYYMMDD	Date final scheduled payment is due per the loan documents. Not the same as anticipated repayment date related to hyper-amortization loans. If the loan has been defeased and the loan agreement provided for, or the servicer has consented to, prepayment prior to maturity in connection with a defeasance, this represents the date the Trust can expect full repayment. The borrower may have the right to pre-pay the defeased loan prior to the final scheduled payment date in accordance with the loan documents.	
Most Recent Special Servicer Transfer Date	Item 1(g)(3)	L77	AN	YYYYMMDD	The date a loan becomes a "specially serviced loan", which is the date of the transfer letter, e-mail, etc. provided by the Master Servicer which is accepted by the Special Servicer. Note: If the loan has had multiple transfers, this should be the last date transferred to special servicing.	
Most Recent Master Servicer Return Date	Item 1(g)(3)	L78	AN	YYYYMMDD	The date a loan becomes a "corrected mortgage loan", which is the date of the return letter, email, etc. provided by the Special Servicer which is accepted by the Master Servicer. Note: If the loan has had multiple transfers, this should be the last date returned to the Master Servicer from the Special Servicer.	
Total P&I Advance Outstanding	Item 1(g)(4)	L37	Numeric	1000.00	Total outstanding principal and interest advances made (or scheduled to be made by distribution date) by the servicer(s) as of the determination date per the servicing agreement. Amount should also include advances reported by the special servicer in SS Total P&I Advance Outstanding (D9).	
Total T&I Advance Outstanding	Item 1(g)(4)	L38	Numeric	1000.00	Total outstanding tax & insurance advances made by the servicer(s) as of the determination date per the servicing agreement. Amount should also include advances reported by the special servicer in SS Total T&I Advance Outstanding (D10).	
Other Expense Advance Outstanding	Item 1(g)(4)	L39	Numeric	1000.00	Total outstanding other or miscellaneous advances made by the servicer(s) as of the determination date. This amount does not include P&I or T&I advances. Amount should also include advances reported by the special servicer in SS Other Expense Advance Outstanding (D11).	
Non Recoverability Determined	Item 1(g)(7)	L110	AN	Y	Indicator (Y/N) as to whether the Master Servicer/Special Servicer has ceased advancing (P&I and/or Servicing) for the related mortgage loan.	

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Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Date of Last Modification	Item 1(h), Item 3(c)(1)	L48	AN	YYYYMMDD	Date of most recent modification. If no modification has occurred, then field should be left empty. For further clarification, a modification would include any material change to the existing loan documents, excluding assumptions.	
Liquidation/Prepayment Date	Item 1(i)(2)	L29	AN	YYYYMMDD	The effective date on which an unscheduled principal payment or liquidation proceeds are received.	
Liquidation/Prepayment Code	Item 1(j)	L32	Numeric	1	Code assigned to any unscheduled principal payments or liquidation proceeds received during the collection period. See Liquidation/Prepayment Code Legend.	<ul style="list-style-type: none"> 1 - Partial Liquidation (Curtailment) 2 - Payoff Prior to Maturity 3 - Disposition/Liquidation 4 - Repurchase/Substitution 5 - Full Payoff at Maturity 6 - Discounted Payoff (DPO) 8 - Payoff w/ penalty 9 - Payoff w/ Yield Maintenance 10 - Curtailment w/ Penalty 11 - Curtailment w/Yield Maintenance
Realized Loss to Trust	Item 1(k)(1)	L47	Numeric	10000.00	A loan level calculation that is the difference between Net Proceeds (after Liquidation Expenses) and Current Beginning Scheduled Balance (L6) on the Servicer Realized Loss Template.	
Number of Properties	Item 3(a)(2), Item 3(d)(1)	L86	Numeric	13.00	The current number of properties which serve as mortgage collateral for the loan. This number should not include defeasance collateral, therefore if a loan is fully defeased, field should be populated with zero.	
Current Hyper Amortizing Date	Item 3(a)(3)	L81	AN	YYYYMMDD	Current anticipated repayment date, after which principal and interest may amortize at an accelerated rate, and/or interest expense to mortgagor increases substantially as per the loan documents. This is an incentive for mortgagor to repay loan principal amount on or before this date. Date will be the same as at setup unless the loan is modified and a new date is assigned. If not applicable (i.e., in the case of defeasance), then leave field empty.	
Next Rate Adjustment Date	Item 3(a)(4)(ii)	L21	AN	YYYYMMDD	For adjustable rate loans, the next date that the note rate is scheduled to change. If loan is not an adjustable rate mortgage (ARM), then leave field empty.	
Next Payment Adjustment Date	Item 3(a)(4)(iv)	L22	AN	YYYYMMDD	For adjustable rate loans, the date that the amount of scheduled principal and/or interest is next scheduled to change. If loan is not an adjustable rate mortgage (ARM), then leave field empty.	
Negative Amortization/Deferred Interest Capitalized Amount	Item 3(a)(5)	L26	Numeric	1000.00	Any amount for the current reporting period that represents negative amortization or deferred interest that is capitalized (added to) the principal balance. Negative amortization occurs when interest accrued for the period exceeds the scheduled principal and interest payment. The excess accrued interest is added to the principal balance of the loan. Deferred interest occurs when interest accrued for the period exceeds the amount of interest required to be paid for the period, and the amount is capitalized (added to) the principal balance. This field should be populated with amounts that impact the principal balance but do not effect collections.	
Deferred Interest - Cumulative	Item 3(a)(5)(i)	L125	Numeric	1000.00	Deferred interest occurs when interest accrued for the period exceeds the amount of interest required to be paid for the period. The requirement to pay the excess accrued interest is deferred to a future period. This field should be populated with the cumulative deferred interest for the current and prior reporting periods net of any Deferred Interest Collected.	
Deferred Interest Collected	Item 3(a)(5)(ii)	L126	Numeric	1000.00	Amount of deferred interest that is collected for the current reporting period.	

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Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Workout Strategy	Item 3(b)	L76	Numeric	1	The code assigned that best describes the steps being taken to resolve the loan. Specific codes apply. See Workout Strategy Legend.	1=Modification 2=Foreclosure 3=Bankruptcy 4=Extension 5=Note Sale 6=DPO 7=REO 8=Resolved 9=Pending Return to Master Servicer 10=Deed in Lieu Of Foreclosure 11=Full Payoff 12=Reps and Warranties 13=Other or TBD
Modified Note Rate	Item 3(c)(2)	L50	Numeric	0.09	The new initial interest rate to which the loan was modified.	
Modified Payment Amount	Item 3(c)(4)	L51	Numeric	1000.00	The new initial P&I payment amount to which the loan was modified.	
Property Name	Item 3(d)(1)	S55	AN	Text	The name of the property which serves as mortgage collateral. If the property has been defeased, populate with "Defeased". For loan level reporting, if multiple properties, print "Various". For substituted properties, populate with the new property name.	
Property Zip Code	3(d)(2)	S59	AN	Text	The zip (or postal) code for the property or properties which serve as mortgage collateral. If the property has been defeased, then leave field empty. For loan level reporting, if multiple properties have the same zip code then print the zip code, otherwise print "Various". If missing information, print "Incomplete". For substituted properties, populate with the new property zip code.	
Property Type	3(d)(3)	S61	AN	MF	Code assigned to a property from the Property Type Legend based on how the property is used. If the property has been defeased, populated with "SE". For loan level reporting, if multiple property types, print "XX". If missing information, print "ZZ". For substituted properties, populate with the new property type.	MF – Multifamily RT – Retail HC – HealthCare IN – Industrial WH – Warehouse MH – Mobile Home Park OF – Office MU – Mixed Use LO – Lodging SS – Self Storage OT – Other SE – Securities CH – Cooperative Housing
Current Net Rentable Square Feet	Item 3(d)(4)	P16	Numeric	25000.00	The current net rentable square feet area of a property as of the determination date. This field should be utilized for Office, Retail, Industrial, Warehouse, and Mixed Use properties. If there are multiple properties, and all the same Property Type, sum the values. If not all the same Property Type or if any are missing, then leave field empty.	
Current Number of Units/Beds/Rooms	Item 3(d)(5)	P17	Numeric	75.00	The current number of units/beds/rooms of a property as of the determination date. This field should be utilized for Multifamily, Cooperative Housing, Mobile Home Parks and Self Storage (units), Healthcare (beds), and Lodging (rooms). If there are multiple properties, and all the same Property Type, sum the values. If not all the same Property Type or if any are missing, then leave field empty.	
Year Built	Item 3(d)(6)	S64	AN	YYYY	The year the property was built. For multiple properties, if all the same print the year, else leave empty.	

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Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Most Recent Value	Item 3(d)(7)	L75	Numeric	100000.00	The most recent opinion of estimated value of all properties, which could include appraisals, BPOs, or internal estimates. This value should be the same as Valuation Amount at Contribution until a new value is obtained. This may not tie to the value used for ARA/ASER calculations if other values are obtained before or after this calculation. If multiple properties, sum the value. If missing any, leave empty. If defeased, leave empty.	
Most Recent Valuation Date	Item 3(d)(8)	L74	AN	YYYYMMDD	The date the most recent opinion of estimated value (as reported in Most Recent Value L75, P25, D26) was effective. If multiple properties and all the same date, print date. If missing any, leave empty. If defeased, leave empty.	
Most Recent Physical Occupancy	Item 3(d)(9)	L71	Numeric	0.85	The most recent available percentage of rentable space occupied. Should be derived from a rent roll or other document indicating occupancy consistent with most recent documentation. If property is vacant, input zero. If multiple properties, populate with the weighted average based on square feet or units. If missing any, leave empty at the loan level.	
Property Status	Item 3(d)(10)	P18	AN	1.00	Code showing status of property. See Property Status Legend.	1 – In Foreclosure 2 – REO 3 – Defeased 4 – Partial Release 5 – Substituted 6 – same as at contribution
Defeasance Status	Item 3(d)(11)	L98	AN	Text	A code indicating if a loan has or is able to be defeased. See Defeasance Status Legend. When a loan becomes "Full Defeasance", at a minimum populate Property Status (P18) with 3, populate Property Type (P13) with SE, populate Property Name with "Defeased", and preceding year, second preceding year and most recent operating performance related data fields, lease and tenant related data fields and property condition related data fields should be left empty.	P – Portion of Loan Previously Defeased F – Full Defeasance N – No Defeasance Occurred X – Defeasance not Allowable
Most Recent Financial As of Start Date	Item 3(d)(12)(i)	L72	AN	YYYYMMDD	The first day of the period for the most recent, hard copy operating statement (e.g. year to date or trailing 12 months) after the preceding fiscal year end statement. (Note - the beginning and end date of the operating statement from the borrower used to annualize should be reported.) If multiple properties and all the same start and end date, print start date. If missing any, leave empty.	
Most Recent Financial As of End Date	Item 3(d)(12)(ii)	L73	AN	YYYYMMDD	The last day of the period for the most recent, hard copy operating statement (e.g. year to date or trailing 12 months) after the preceding fiscal year end statement. (Note - the beginning and end date of the operating statement from the borrower used to annualize should be reported.) If multiple properties and all the same start and end date, print the end date. If missing any, leave empty.	
Most Recent Revenue	Item 3(d)(12)(iii)	L66	Numeric	1000.00	Total revenues for the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), total the revenue of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	
Most Recent Operating Expenses	Item 3(d)(12)(iv)	L67	Numeric	1000.00	Total operating expenses for the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. Included are real estate taxes, insurance, management fees, utilities and repairs and maintenance. Excluded are capital expenditures, tenant improvements, and leasing commissions. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), total the operating expenses of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	

Exhibit B - CREFC Sample Form of Schedule L-D

Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Most Recent NOI	Item 3(d)(12)(v)	L68	Numeric	1000.00	Total revenues less total operating expenses before capital items and debt service per the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), total the NOI of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	
Most Recent NCF	Item 3(d)(12)(vi)	L96	Numeric	1000.00	Total revenues less total operating expenses and capital items but before debt service per the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), total the NCF of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	
NOI/NCF Indicator	Item 3(d)(12)(vii)	L90	AN	Text	Code indicating the method used to calculate net operating income or net cash flow. See NOI/NCF Indicator Legend rule. If multiple properties and all the same, print the value. If missing any or the values are not the same, leave empty.	CMSA – Calculated using CMSA (now CREFC) standard PSA – Calculated using a definition given in the Pooling and Servicing Agreement U/W – Calculated using the underwriting method
Most Recent DSCR (NOI)	Item 3(d)(12)(vii)	L70	Numeric	2.55	A ratio of net operating income (NOI) to debt service for the most recent operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), calculate the DSCR of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	
Most Recent DSCR (NCF)	Item 3(d)(12)(ix)	L97	Numeric	1000.00	A ratio of net cash flow (NCF) to debt service for the most recent financial operating statement reported by the servicer (e.g. year to date, year to date annualized, or trailing 12 months, but all normalized) after the preceding fiscal year end statement. If multiple properties exist and the related data is comparable (same financial indicators and same financial start and end dates), calculate the DSCR of the underlying properties. If multiple properties exist and comparable data is not available for all properties or if received/consolidated, populate using the DSCR Indicator Legend rule.	

Exhibit B - CREFC Sample Form of Schedule L-D

Field Name	SEC Item Number (or closest match)	CREFC IRP Field Number	Type	Format Example	CREFC IRP 5.0 Definition	CREFC IRP 5.0 Legend (if applicable)
Most Recent DSCR Indicator	Item 3(d)(12)(x)	L89	AN	Text	Code describing how DSCR is calculated for the most recent financial operating statement, as reported by the servicer, after the preceding fiscal year end statement. See DSCR Indicator Legend.	<p>A - Average - Not all properties received financials, servicer allocates Debt Service only to properties where financials are received.</p> <p>C - Consolidated - All properties reported on one "rolled up" financial from the borrower</p> <p>F - Full - All statements collected for all properties</p> <p>N - None Collected - no financials were received</p> <p>P - Partial - Not all properties received financials, servicer to leave empty</p> <p>W - Worse Case - Not all properties received financials, servicer allocates 100% of the Debt Service to all properties where financials are received.</p>
Largest Tenant	Item 3(d)(13)	P37	AN	Text	At a property level the name of the tenant that leases the largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable.	
Square Feet of Largest Tenant	Item 3(d)(14)	P38	Numeric	15000.00	Total square feet leased by the largest tenant in field P37. Based on the most recent annual lease roll over review.	
Date of Lease Expiration of Largest Tenant	Item 3(d)(15)	P86	AN	YYYYMMDD	Lease term expiration. Companion field for P37 & P38	
Second Largest Tenant	Item 3(d)(16)	P39	AN	Text	At a property level the name of the tenant that leases the second largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable.	
Square Feet of Second (2nd) Largest Tenant	Item 3(d)(17)	P40	Numeric	15000.00	Total square feet leased by the 2nd largest tenant in P39. Based on the most recent annual lease roll over review.	
Date of Lease Expiration of Second (2nd) Largest Tenant	Item 3(d)(18)	P87	AN	YYYYMMDD	Lease term expiration. Companion field for P39 & P40	
Third Largest Tenant	Item 3(d)(19)	P41	AN	Text	At a property level the name of the tenant that leases the third largest square feet of the property based on the most recent annual lease rollover review. If tenant is not occupying the space but is still paying rent, the servicer may print "Dark" after tenant name. If tenant has sub-leased space, may print "Sub-leased/name" after tenant name. For Office, Warehouse, Retail, Industrial, Other or Mixed Use property types as applicable.	
Square Feet of Third (3rd) Largest Tenant	Item 3(d)(20)	P42	Numeric	15000.00	Total square feet leased by the 3rd largest tenant in P41. Based on the most recent annual lease roll over review.	
Date of Lease Expiration of Third (3rd) Largest Tenant	Item 3(d)(21)	P88	AN	YYYYMMDD	Lease term expiration. Companion field for P41 & P42	