

PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY

\$214,565,000

**Special Tax Revenue Refunding Bonds
(City of Philadelphia Funding Program)
Series of 2008**

Closing Binder Item

- C. 8. Certificate of JPMorgan Chase Bank (the "Liquidity Provider" as required by the Bond Purchase Contract**

***CERTIFICATE OF
JPMORGAN CHASE BANK, NATIONAL ASSOCIATION***


The undersigned, an authorized officer of JPMorgan Chase Bank, National Association (the "Bank"), hereby certifies that:

- i. The information concerning the Bank set forth in "APPENDIX F: CERTAIN INFORMATION CONCERNING THE BANK", to the Official Statement, dated May 14, 2008, relating to the \$214,565,000 Pennsylvania Intergovernmental Cooperation Authority Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program) (the "Official Statement"), is true and accurate in all material respects; and
- ii. As of the date thereof there has been no material decrease in the consolidated stockholder's equity of the Bank since December 31, 2007.

[signature page immediately follows]

IN WITNESS WHEREOF, I have hereunto set my hand and delivered this Certificate this 15th day of May, 2008.

JPMORGAN CHASE BANK, NATIONAL
ASSOCIATION

By: 
Its: Executive Director