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June 5, 2003

Pennsylvania Intergovernmental Cooperation Authority  
1429 Walnut Street  
14<sup>th</sup> Floor  
Philadelphia, PA 19102

We consent to the use in the Preliminary Official Statement dated June 5, 2003, prepared in connection with the issuance by the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") of its Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program) Series of 2003, of our report dated September 13, 2002 on our audit of the financial statements for the year ended June 30, 2002 of the Authority included in Appendix A of the above listed document.

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June 12, 2003

Pennsylvania Intergovernmental Cooperation Authority  
1429 Walnut Street  
14<sup>th</sup> Floor  
Philadelphia, PA 19102

We consent to the use in the Official Statement dated June 12, 2003, prepared in connection with the issuance by the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") of its Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program) Series of 2003, of our report dated September 13, 2002 on our audit of the financial statements for the year ended June 30, 2003 of the Authority included in Appendix A of the above listed document.

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