



**Pennsylvania Intergovernmental
Cooperation Authority**

14th Floor - 1429 Walnut Street, Philadelphia, PA 19102
Telephone 215-561-9160 Fax 215-563-2570

June 15, 2006

Vincent J. Jannetti, Acting Director of Finance
City of Philadelphia 1401
JFK Blvd.
MSB - Room 1330
Philadelphia, PA 19102-1693

Re: Consent of the City of Philadelphia Regarding the Fourth Supplement to
the Amended and Restated Indenture of Trust

Dear Mr. Jannetti:

The Pennsylvania Intergovernmental Cooperation Authority (the "Authority") and Wachovia Bank, National Association, as successor Trustee ("Trustee"), intend to enter into a Fourth Supplement to the Amended and Restated Indenture of Trust dated as of June 1, 2006, in the form attached in hereto as Exhibit A (the "Fourth Supplement to the Amended and Restated Indenture") in connection with the issuance by the Authority of its Special Tax Revenue Refunding Bonds (City of Philadelphia Funding Program), Series of 2006, which will amend and supplement the Amended and Restated Indenture of Trust dated as of December 1, 1994 by and between the Authority and the Trustee (the "Amended and Restated Indenture") and in accordance with Section 10.03 of the Amended and Restated Indenture, the Authority hereby requests the consent of The City of Philadelphia, Pennsylvania (the "City"), to the execution and delivery of the Fourth Supplement to the Amended and Restated Indenture.

Please sign below and return this letter to the Authority at the above address (to the attention of the undersigned) as evidence of the City's consent to the execution and delivery of the Fourth Supplement to the Amended and Restated Indenture.

Sincerely,

Rob Dubow, Executive Director

CONSENTED TO BY THE CITY OF
PHILADELPHIA, PENNSYLVANIA

This 15th day of June, 2006

By: 

Vincent J. Jannetti, Acting Director of Finance