

PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY

\$214,565,000

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

Closing Binder Item

**C. 7. Letter of Authority to City regarding Amended and Restated Indenture of Trust
with Consent by City**

PENNSYLVANIA INTERGOVERNMENTAL COOPERATION AUTHORITY

1429 Walnut Street, 14th Floor
Philadelphia, PA 19102

May 15, 2008

Rob Dubow, Director of Finance
City of Philadelphia
1401 JFK Blvd.
MSS - Room 1330
Philadelphia, PA 19102-1693

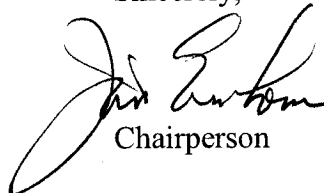
Re: Consent of the City of Philadelphia Regarding the Fifth Supplement to the Amended and Restated Indenture of Trust

Dear Mr. Dubow: *Role*

The Pennsylvania Intergovernmental Cooperation Authority (the "Authority") and U.S. Bank National Association, as successor Trustee ("Trustee"), intend to enter into a Fifth Supplement to the Amended and Restated Indenture of Trust dated as of May 1, 2008, in the form attached in hereto as Exhibit A (the "Fifth 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 2008, 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 Fifth 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 Fifth Supplement to the Amended and Restated Indenture.

Sincerely,


Chairperson

CONSENTED TO BY THE CITY OF
PHILADELPHIA, PENNSYLVANIA

This 15th day of May, 2008

By: _____
Rob Dubow, Director of Finance

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