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June 19, 2007

Citigroup Global Markets Inc.,  
New York, New York

Lehman Brothers Inc.  
New York, New York

**Allegheny County Hospital Development Authority**  
**Health System Revenue Bonds (West Penn Allegheny Health System), Series 2007A**  
**(Supplemental Opinion)**

Ladies and Gentlemen:

This letter is addressed to you pursuant to Section 3(e)(3) of the Purchase Contract, dated May 17, 2007 (the "Purchase Contract"), between Citigroup Global Markets Inc., as the representative for itself and on behalf of Lehman Brothers Inc. (the "Underwriters"), and the Allegheny County Hospital Development Authority (the "Issuer"), with the approval of West Penn Allegheny Health System, Inc. (the "Corporation"), providing for the purchase of \$752,370,000 aggregate principal amount of the Issuer's Health System Revenue Bonds (West Penn Allegheny Health System), Series 2007A (the "Bonds"). The Bonds are being issued pursuant to an Indenture, dated as of May 1, 2007 (the "Indenture"), between the Issuer and The Bank of New York Trust Company, N.A., as trustee (the "Trustee"), for the stated purpose of making a loan of the proceeds thereof to the Corporation. Capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Indenture or, if not defined in the Indenture, in the Purchase Contract.

In connection with our role as bond counsel to the Issuer, we have reviewed the Purchase Contract; the Indenture; the Loan Agreement; the Tax Agreement; opinions of counsel to the Corporation and the Obligated Group Members; certificates of the Issuer, the Trustee, the Corporation and others; and such other documents and opinions to the extent we deemed necessary to provide the opinions or conclusions set forth herein.

We have relied on the opinion of Cohen & Grisby, P.C., counsel to the Corporation regarding, among other matters, the current qualification of the Corporation and certain of its affiliates as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986 (the "Code"). We note that such opinion is subject to a number of qualifications and limitations. We have also relied upon representatives of the



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Corporation regarding use of the facilities financed with the proceeds of the Bonds in activities that are not considered unrelated trade or business activities of the Corporation or its affiliates within the meaning of Section 513 of the Code. We note that the opinion of counsel to the Corporation does not address Section 513 of the Code. Failure of the Corporation or certain of its affiliates to be organized and operated in accordance with the Internal Revenue Service's requirements for the maintenance of their status as organizations described in Section 501(c)(3) of the Code, or use of the bond-financed facilities in activities that are considered unrelated trade or business activities of the Corporation or its affiliates within the meaning of Section 513 of the Code, could negatively affect several of the opinions and conclusions set forth below.

The opinions or conclusions expressed herein are based on an analysis of existing laws, regulations, rulings and court decisions and cover certain matters not directly addressed by such authorities. Such opinions may be affected by actions taken or omitted or events occurring after the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions are taken or omitted or events do occur or any other matters come to our attention after the date hereof. We have assumed the genuineness of all documents and signatures presented to us (whether as originals or as copies) and the due and legal execution and delivery thereof by, and validity against, any parties other than the Issuer. We have assumed, without undertaking to verify, the accuracy of the factual matters represented, warranted or certified in the documents, and of the legal conclusions contained in the opinions, referred to in the second and third paragraphs hereof. We have further assumed compliance with all covenants and agreements contained in such documents. In addition, we call attention to the fact that the rights and obligations under the Bonds, the Indenture, the Loan Agreement, the Tax Agreement and the Purchase Contract, and their enforceability, may be subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights, to the application of equitable principles, and to the exercise of judicial discretion in appropriate cases. We express no opinion with respect to any indemnification, contribution, penalty, choice of law, choice of venue, choice of forum, waiver or severability provisions contained in the foregoing documents, nor do we express any opinion with respect to the state or quality of title or interest in any of the assets described in or as subject to the lien of the Indenture or the accuracy or sufficiency of the description contained therein, or the remedies available to enforce liens on, any such assets. Finally, we undertake no responsibility for the accuracy, completeness or fairness of the Official Statement, dated May 17, 2007 (the "Official Statement") or other offering materials relating to the Bonds except as expressly set forth in numbered Paragraph 3 below.



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Based on and subject to the foregoing, and in reliance thereon, as of the date hereof, we are of the following opinions or conclusions:

1. The Bonds are not subject to the registration requirements of the Securities Act of 1933, as amended, and the Indenture is exempt from qualification pursuant to the Trust Indenture Act of 1939, as amended.

2. The Purchase Contract has been duly executed and delivered by, and is a valid and binding agreement of, the Issuer.

3. The statements contained in the Official Statement under the captions "THE BONDS," "SECURITY FOR THE BONDS," "TAX MATTERS," APPENDIX D – "Summary of Principal Bond Documents," and APPENDIX E – "Proposed Form of Opinion of Bond Counsel," excluding any material that may be treated as included under such captions by cross-reference, insofar as such statements expressly summarize certain provisions of the Indenture, the Loan Agreement and the form and content of our final legal opinion, dated the date hereof, are accurate in all material respects.

This letter is furnished by us as bond counsel to the Issuer. No attorney-client relationship has existed or exists between our firm and the Underwriters in connection with the Bonds or by virtue of this letter. We disclaim any obligation to update this letter. This letter is delivered to the Underwriters, is solely for the benefit of the Underwriters in such capacity and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose or by any person other than the Underwriters. This letter is not intended to, and may not, be relied upon by owners or beneficial owners of the Bonds or by any other party to whom it is not specifically addressed.

Very truly yours,

ORRICK, HERRINGTON & SUTCLIFFE LLP