

Martin Arrick Managing Director 55 Water Street New York, NY 10041 212-438-7983 Tel 212-438-2300 Fax June 18, 2007

Mr. David A. Samuel Senior Vice President and CFO West Penn Aliegheny Health System 4800 Friendship Avenue Pittsburgh, PA 15224

Dear Mr. Samuel,

Sincerely,

Martin D. Arrick Managing Director

We have read preliminary and unsigned documents relating to the defeasance of series 2000A and 2000B bonds issued by Allegheny County Hospital Development Authority for West Penn Allegheny Health System. These documents include the escrow deposit agreement, legal defeasance opinion, and cash flow verification.

Based on the information in these documents today, and assuming the final documents remain the same in substance, we expect to assign a 'AAA' rating to the series 2000A and 2000B bonds once these agreements are finalized and signed at closing on June 19.

Please feel free to call me if you have any questions.

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