ORRICK

ORRICK, HERRINGTON & SUTCLIFFE LLP
400 CAPITOL MALL
SUITE 3000
SACRAMENTO, CALIFORNIA 95814-4497

tel +1-916-447-9200
fax +1-916-329-4900

WWW.ORRICK.COM

June 19, 2007

The Bank of New York Trust Company, N.A.,
as Trustee
Pittsburgh, Pennsylvania

Pennsylvania Higher Educational Facilities Authority
Revenue Bonds (Allegheny General Hospital)
1991 Series A
(Defeasance Opinion)

Ladies and Gentlemen:

We have acted as bond counsel to the Allegheny County Hospital Development Authority in connection with its issuance of $752,370,000 Allegheny County Hospital Development Authority Health System Revenue Bonds (West Penn Allegheny Health System), Series 2007A (the "Refunding Bonds"). A portion of the proceeds of the Refunding Bonds will be applied to the refunding of the Pennsylvania Higher Educational Facilities Authority Revenue Bonds (Allegheny General Hospital), 1991 Series A (the "Bonds"). The Bonds were issued pursuant to a trust indenture, dated as of January 1, 1991 (the "Indenture"), between the Pennsylvania Higher Educational Facilities Authority (the "Issuer") and The Bank of New York Trust Company, N.A., as successor trustee (the "Trustee"). This opinion is being provided in connection with defeasance of the Bonds pursuant to Article XII of the Indenture.

In such connection, we have reviewed portions of the Indenture, an escrow agreement, dated as of June 19, 2007 (the "Escrow Agreement"), between West Penn Allegheny Health System, Inc. and the Trustee, a report by Causey, Demgen & Moore Inc. verifying the accuracy of certain computations relating to the escrow and the Bonds (the "Verification Report") and such other documents and matters to the extent we deemed necessary to render the opinions set forth herein.

The opinions 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 express no opinion as to the effect of any bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium or other laws relating to or affecting creditors' rights. We have assumed the genuineness of all documents and signatures presented to us

(whether as originals or copies) and the due and legal execution and delivery thereof by, and validity against, all parties thereto. We have assumed, without undertaking to verify, the accuracy of the factual matters represented, warranted or certified in the documents referred to in the second paragraph hereof. We have further assumed compliance by all parties with all covenants and agreements contained in such documents.

In rendering the following opinion, we have made no independent calculations or verifications concerning the actual deposit of the amounts and obligations specified in the Escrow Agreement, the outstanding principal amount of the Bonds, the principal and interest requirements with respect to the Bonds, the adequacy of the amounts deposited pursuant to the Escrow Agreement and the investment income thereon to pay such principal and interest requirements when due, or the accuracy of any of the numbers, computations, assumptions or conclusions contained in the Verification Report, but with respect to all such matters have relied solely upon, and assumed, the accuracy of the Verification Report, the representations in the Escrow Agreement and related certificates. We have also assumed that the deposit required to be made to the Escrow Fund established pursuant to the Escrow Agreement has been made and that all other instructions set forth in the Indenture and the Escrow Agreement have been complied with.

Based on and subject to the foregoing, and in reliance thereon, as of the date hereof, we are of the opinion that (1) all liability of the Issuer in respect of the Bonds has ceased, pursuant to the terms of the Indenture, and the holders of such Bonds are entitled to payment of the principal and interest on such Bonds only out of the money or securities deposited with the Trustee for the payment of such Bonds, and (2) the deposit and investment of funds as specified in the Escrow Agreement will not result in the inclusion of interest on the Bonds in gross income for federal income tax purposes. We have not, however, undertaken to review facts and circumstances relating to the tax status of interest on the Bonds except for the effect of the refunding of the Bonds as aforesaid, and we express no opinion about whether interest on the Bonds is excluded from gross income for federal income tax purposes.

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

Very truly yours,

Orrick, Herrington & Sutcliffe LLP

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