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OCT 19 2009

COUNTY JUDGE

October 14, 2009

Honorable J.D. Salinas III
County Judge
Hidalgo County, Texas
100 E. Cano, Second Floor
Edinburg, Texas 78539

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OFFICE OF EXECUTIVE OFFICER
ON: 10/22/09 BY: 

Re: Requested Approval of Tax-Exempt Financing for IDEA Public Schools

Dear Judge Salinas:

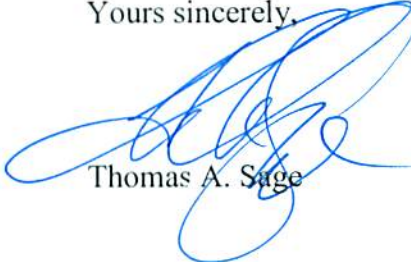
We are acting as Bond Counsel in connection with the issuance by the City of Pharr, Texas Higher Education Finance Authority of its Education Revenue Bonds (IDEA Public Schools) Series 2009A (the "Bonds"). The proceeds of the Bonds will be loaned to IDEA Public Schools (the "School") to finance and refinance the acquisition, construction and equipment of certain educational facilities, a portion of which will be spent on improvements to the School's campuses in the cities of Mission, San Juan, Weslaco, Alamo, Pharr, Edinburg, McAllen, and Donna.

Your approval is required under Section 147(f) of the Internal Revenue Code as part of the public hearing and approval process for these tax-exempt Bonds. The approval of the County is not to be construed as creating any representation or warranty by the County or any liability on the part of the County with respect to the Bonds or the payment thereof. Rather, the approval is provided solely to comply with the federal tax code.

We enclose a copy of a proposed Resolution of County Commissioner's Court for your review. You will note that the Resolution specifically addresses the issue of County liability and responsibility with respect to the Bonds. The public hearing referenced in the Resolution will be held at the School's headquarters in Weslaco, Texas on November 6, 2009. Once the hearing has been held, we will be able to forward to you signature copies of the Resolution with all attachments.

Please let me know if we can provide you with any further information regarding this matter or if you have any comments or questions regarding the proposed Resolution enclosed with this letter. I can be reached at (713) 758-2159.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'T. Sage', written over the printed name.

Thomas A. Sage

Enclosure