

EDWARDS ANGELL PALMER & DODGE LLP

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April 5, 2011

Ms. Cynthia McNerney, Managing Director
First Southwest Company
Municipal Advisory Group
54 Canal Street, Suite 320
Boston, Massachusetts 02114

(Easton Bonds)

We are now ready to approve the issue of the following bonds by the Town of Easton, Massachusetts:

- \$1,560,000 Wastewater Treatment Facility Bonds, payable within 30 years from their dates under G.L. c.44, §7(1) or §8(15) and/or G.L. c.29C and a vote of the Town passed April 5, 2010 (Article 3),
- \$555,000 Departmental Equipment Bonds, payable within such period of time, not to exceed 15 years from their dates, based upon the maximum useful life of the equipment as determined by the Board of Selectmen under G.L. c.44, §7(9) and a vote of the Town passed May 17, 2010 (Article 10),
- \$500,000 Water Main Bonds, payable within 40 years from their dates under G.L. c.44, §8 and/or G.L. c.29C and a vote of the Town passed October 5, 2009 (Article 3),
- \$350,000 Sewer Planning Bonds, payable within 5 years from their dates or such longer period of time as may be permissible under G.L. c.44, §7(22) and/or G.L. c.29C and a vote of the Town passed May 17, 2010 (Article 20),
- \$302,000 Sewer Planning Bonds, payable within 5 years from their dates or such longer period of time as may be permissible under G.L. c.44, §7(22) and/or G.L. c.29C and a vote of the Town passed May 17, 2010 (Article 18), and
- \$100,000 Dam Bonds, payable within such period of time as permissible under G.L. c.44 and a vote of the Town passed May 17, 2010 (Article 10).

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The rendering of our opinion is dependent upon appropriate confirmation of all our previously stated assumptions and on receipt of the usual papers relating to the sale and delivery of the bonds.

Although we take no responsibility for the accuracy or adequacy of the offering material for the bonds, or for notes issued in anticipation of the bonds, we request the opportunity to see a draft of the notice of sale and accompanying financial and descriptive information concerning the Town substantially prior to its publication or distribution to prospective bidders for the bonds or notes.



Edwards Angell Palmer & Dodge LLP

cc: Kristy Chin
Wendy Nightingale
Teresa DeSilva

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