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December 9, 2021

VIA UPS (WITH COPY VIA EMAIL)

Mr. Jason Kaczmarek
Finance Director
City of West Allis
City Hall
7525 West Greenfield Avenue
West Allis, WI 53214

**Re: City of West Allis
\$9,900,000 General Obligation Promissory Notes, Series 2021B**

Dear Jason:

Enclosed please find the closing documents for the above-referenced financing we have prepared for your review and signature.

These closing documents contain certifications which we are relying upon in providing our opinion as to the validity and tax-exempt status of the Notes. These certifications are based on information you and/or your financial advisor have provided to us. Please review all of the certifications carefully and confirm that the information is correct. If you have questions about any of the certifications, please call us to discuss them.

We request that ALL of the copies of the documents enclosed in this package be reviewed, signed, sealed, and returned to us by no later than **December 16, 2021**, so that we can prepare the closing transcripts for the closing with Piper Sandler & Co. (the "Purchaser") which has been scheduled for December 30, 2021. The documents are as follows:

1. **Closing Certificate:** This Certificate sets forth various facts in connection with the proceedings authorizing the borrowing and the issuance of the Notes. It also contains a no-litigation certification which is very important to the Purchaser. We have obtained the Certificate of Equalized Value from the Department of Revenue and have attached it as Exhibit A to this Certificate. We have included a total of the City's outstanding general obligation indebtedness from information provided in the Official Statement. Please confirm this total. **One copy** of this Certificate is to be signed by the Mayor, City Clerk and City Treasurer, and sealed with the official seal of the City.
2. **Certificate Regarding Official Statement:** This Certificate attests to the truthfulness and accuracy of the information contained in the Preliminary Official Statement and Final Official Statement relating to the issuance and sale of the Notes. **One copy** of this Certificate is to be signed by the Mayor and City Clerk, and sealed with the official seal of the City.
3. **Tax Exemption Certificate:** This Certificate is needed to determine that the interest on the Notes is exempt from federal income taxation. It sets forth facts and estimates of the City necessary to establish that the City has complied with the applicable tax law, including the federal arbitrage regulations which require that the City state its reasonable expectations as, among other matters, to the cost and timetable for the Project and the Refunding and the use of the proceeds of the Notes. **One copy** of this Certificate is to be signed by an officer of the City who has knowledge of the facts.
4. **Facts and Estimates in Support of Tax Exemption Certificate:** This worksheet sets forth the information used to prepare the Tax Exemption Certificate which an officer of the City must execute as of the closing date. Please complete the Facts and Estimates with the help of financial professionals, engineers, construction managers or any other professional you wish. **One copy** is to be signed by the officer of the City indicated on the worksheet, or otherwise by an officer of the City who has knowledge of the facts pertinent to the completion of the worksheet.
5. **Form 8038-G:** The Internal Revenue Code of 1986 requires that issuers of tax-exempt obligations file a one-time information report as a condition of tax-exempt status. We have completed most of this form with information available to us. We will take care of the necessary filing. **One copy** of this form is to be signed by the Mayor.

6. **General Obligation Promissory Notes, Series 2021B:** These Notes (one for each maturity) are payable to CEDE & CO., the designee of The Depository Trust Company. Each of the Notes must be signed by the Mayor and City Clerk **and sealed with the seal of the City.** The Assignment form does not need to be signed.
7. **Fiscal Agency Agreement:** This Agreement sets forth the duties and responsibilities of the Fiscal Agent with respect to the making of payments of principal and interest on the Notes. **One copy** of this Agreement is to be signed by the Mayor and City Clerk and sealed with the official seal of the City. We will arrange for the Fiscal Agent to sign this agreement.
8. **Continuing Disclosure Certificate:** This Certificate is the "undertaking" for the benefit of the holders of the Notes to be executed and delivered to the Purchaser to assist the Purchaser in complying with SEC Rule 15c2-12(b)(5). Pursuant to one of the resolutions adopted by the Common Council, the City has covenanted and agreed to provide continuing disclosure of certain financial information and operating data and timely notice of the occurrence of certain events (subject to certain exceptions provided in the rule). *Since the consequences of not fulfilling the covenants and agreements contained in this Certificate could increase the cost and reduce the availability of future financings and may ultimately result in SEC investigations or enforcement actions, we urge municipal officials to review this Certificate carefully and to discuss it with their financial professionals.* **One copy** of this Certificate is to be signed by the Mayor and City Clerk and sealed with the official seal of the City.

Please note that for the Notes, there are two new Listed Events (defined in Section 5 of the Certificate) that will require notice to be filed within 10 business days of the occurrence of such Listed Event. The two new Listed Events include the City in the future entering into any "financial obligation" (such as a bank note, capital lease, state trust fund loan, clean water or safe drinking water loan, cash flow borrowing, USDA-RD loan, or guarantee of another entity's debt), if material; certain changes in the terms of existing and future financial obligations, if material; and the occurrence of events under such financial obligations reflecting financial difficulty.

As previously mentioned, it will be necessary for you to sign and impress the official or corporate seal, if any, where indicated on the enclosed copies of each of these documents and return them to us so that they can be included in the closing transcript.

Mr. Jason Kaczmarek
December 9, 2021
Page 4

On the closing date, we will confirm the information certified in the closing documents (particularly the no-litigation certification) with the City. We will then call the Purchaser to release our legal opinion. The Purchaser will then wire funds in accordance with the City's directions. Following the closing date, the City will receive one hard copy via regular mail and one PDF copy via email of the transcript for its records. The transcript is the "record book" required by Section 67.05(12), Wisconsin Statutes, to be kept on file in the City office.

Please feel free to contact me at (414) 277-5790 or any member of the Quarles & Brady LLP public finance team if you have any questions or comments.

Very truly yours,

QUARLES & BRADY LLP

Bridgette Keating/mmc

Bridgette Keating

BGL/BJK/JPL/MMC
Enclosures
#950032.00066

cc: Kris Moen (w/enc. via email)
Rebecca Grill (w/enc. via email)
Janel Lemanske (w/enc. via email)
Gina Gresch (w/enc. via email)
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