

DIR-TSO-3996 Appendix K

Exhibit C

OPINION of LESSEE'S COUNSEL

(To be provided on letterhead of Lessee's counsel)

(Address to IBM Credit and Lessee)

Re: Master Lease Agreement Schedule to Master Lease Agreement between IBM Credit LLC and <<insert name of Lessee>>.

To Whom It May Concern:

We have acted as counsel to _____ ("Lessee"), in connection with the Master Lease Agreement No. <<insert MLA agreement #>> ("Master Agreement"), between <<insert name of Lessee that signed the MLA>>, as customer, and IBM Credit LLC ("IBM Credit"), and the execution of Schedule No. <<insert MLA TS #>>, (the "Schedule") pursuant to the Master Agreement. We have examined the law and such certified proceedings and other papers as we deem necessary to render this opinion.

All capitalized terms not otherwise defined herein shall have the meanings provided in the Master Agreement and Schedule.

As to questions of fact material to our opinion, we have relied upon the representations of Lessee in the Master Agreement and the Schedule and in the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation.

Based so upon the foregoing, we are of the opinion that, under existing law:

1. Lessee is a public body corporate and politic, duly organized and existing under the laws of the State, and has a substantial amount of one or more of the following sovereign powers: (a) the power to tax, (b) the power of eminent domain, and (c) the power to police.
2. Lessee has all requisite power and authority to enter into the Master Agreement and the Schedule and to perform its obligations thereunder.
3. The execution, delivery and performance of the Master Agreement and the Schedule by Lessee have been duly authorized by all necessary action on the part of Lessee.

4. All proceedings of Lessee and its governing body relating to the authorization and approval of the Master Agreement and the Schedule, the execution thereof and the transactions contemplated thereby have been conducted in accordance with all applicable open meeting laws and all other applicable state and federal laws.
5. Lessee has acquired or has arranged for the acquisition of the equipment or financing subject to the Schedule, and has entered into the Master Agreement and the Schedule, in compliance with all applicable public bidding laws.
6. Lessee has obtained all consents and approvals of other governmental authorities or agencies which may be required for the execution, delivery and performance by Lessee of the Master Agreement and the Schedule.
7. The Master Agreement and the Schedule have been duly executed and delivered by Lessee and constitute legal, valid and binding obligations of Lessee, enforceable against Lessee in accordance with the terms thereof, except insofar as the enforcement thereof may be limited by any applicable sovereign or official immunity, bankruptcy, insolvency, moratorium, organization or other laws of equitable principles of general application, or of application to municipalities or political subdivisions such as the Lessee, affecting remedies or creditors' rights generally, and to the exercise of judicial discretion in appropriate cases.
8. As of the date hereof, based on such inquiry and investigation as we have deemed sufficient, no litigation is pending, (or, to our knowledge, threatened) against Lessee in any court (a) seeking to restrain or enjoin the delivery of the Master Agreement or the Schedule or of other agreements similar to the Master Agreement; (b) questioning the authority of Lessee to execute the Master Agreement or the Schedule, or the validity of the Master Agreement or the Schedule, or the payment of principal of or interest on, the Schedule; (c) questioning the constitutionality of any statute, or the validity of any proceedings, authorizing the execution of the Master Agreement and the Property Schedule; and (d) affecting the provisions made for the payment of or security for the Master Agreement and the Schedule.

This opinion may be relied upon by IBM Credit, its successors and assigns, and any other legal counsel who provides an opinion with respect to the Schedule; provided, however, that in no event will this opinion be construed to waive any defense or immunity of the signer below, or of the customer or lessor.

Very truly yours,

By:

Dated: