exhibit 2sa

SAMPLE - ATTORNEY OPINION LETTEr

(Letter must be typed on attorney’s letterhead and substantially conform to this sample.)

DATE

Iowa Finance Authority

1963 Bell Ave. Suite 200

Des Moines, IA 50315

RE: Project Name:

 Project Address:

 Nonprofit Entity Name:

Ladies and Gentlemen:

This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program. All the terms contained herein shall have the same meaning as ascribed to them in the Qualified Allocation Plan.

You have asked that we render our opinion that (Insert Nonprofit Entity Name) is a qualified Nonprofit organization within the meaning of Section 42(h)(5)of the Internal Revenue Code. We understand that you require this opinion as a prerequisite to your consideration of making an allocation of Low-Income Housing Tax Credits to (Insert Nonprofit Entity Name) from the set-aside reserved for the use of qualified Nonprofit organizations.

In rendering our opinion, we have reviewed the Articles of Incorporation and Bylaws of (Insert Nonprofit Entity Name) as well as the Letter of Determination dated (Insert Date) from the Internal Revenue Service. We have also examined the records of (Insert Nonprofit Entity Name) to determine whether or not there exists an identity of interests between (Insert Nonprofit Entity) and any for-profit participant in the above-referenced project.

Based upon our review of the foregoing, it is our opinion that:

(1) (Insert Nonprofit Entity Name) is a “qualified Nonprofit organization” within the meaning of section 42(h)(5) of the Internal Revenue Code; and

(2) There is no identity of interest existing between (Insert Nonprofit Entity Name) and any for-profit participant in the project and that no impermissible affiliation with or control by a for-profit organization exists with respect to the project.

It is our intention that this opinion be relied upon by the Iowa Finance Authority in making your determination as to the eligibility of the development to receive Low-Income Housing Tax Credits.

Sincerely,