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October 29, 2009

Red Capital Markets, Inc.
Columbus, Ohio

Re: \$23,165,000 Coulee Medical Foundation Taxable Revenue Build America Bonds
(Direct Pay) (GNMA Collateralized - Coulee Medical Center), Series 2009A

To the Addressee:

We have acted as Bond Counsel in connection with the issuance of the above-referenced bonds (the "Bonds"). This opinion is being delivered to you pursuant to Section 5(f)(ii) of the Bond Purchase Agreement, dated October 6, 2009 (the "Bond Purchase Agreement"), between the Coulee Medical Foundation (the "Issuer") and Red Capital Markets, Inc. (the "Underwriter"). Terms defined in the Bond Purchase Agreement and not otherwise defined herein are used in this opinion with the meanings ascribed to them in the Bond Purchase Agreement.

In rendering this opinion, we have examined the Indenture, the Financing Agreement, the Official Statement, dated October 15, 2009, with respect to the Bonds (the "Official Statement") and such other documents and legal matters as we have deemed necessary. We have reviewed the Securities Act of 1933, as amended (the "1933 Act"), the Trust Indenture Act of 1939, as amended (the "1939 Act"), and the rules, regulations and interpretations under those Acts.

Based upon the foregoing, we are of the opinion that:

(1) Under existing law, and in connection with the sale of the Bonds to the public, the Bonds are exempt from the registration requirements of the Securities Act of 1933, as amended, and the Indenture is exempt from qualification pursuant to the Trust Indenture Act of 1939, as amended.

(2) The portions of the Official Statement appearing under the captions "THE BONDS", "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS," "TAX MATTERS", APPENDIX A, "CERTAIN DEFINITIONS", APPENDIX B, "SUMMARY OF CERTAIN PROVISIONS OF THE INDENTURE", and APPENDIX C, "SUMMARY OF CERTAIN PROVISIONS OF THE FINANCING AGREEMENT," insofar as such statements purport to summarize certain provisions of the Bonds, the Indenture, the Financing Agreement and our Bond Opinion, fairly summarize the provisions purported to be summarized.

We express no further opinion with respect to the accuracy, completeness or sufficiency of the Official Statement or the compliance by the Issuer, the Underwriter or any other entity with any federal or state statute, regulation or ruling with respect to the sale or distribution of the Bonds. In rendering this opinion, we have relied upon the opinions and certificates delivered pursuant to the Bond Purchase Agreement.

This letter is delivered to you solely for your benefit as the Underwriter and may not be used, circulated, quoted or otherwise referred to or relied upon for any other purpose of by any other person, including the holders of the Bonds. We disclaim any obligation to supplement or revise this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in the law that may hereafter occur.

Very truly yours,

EICHNER & NORRIS PLLC

By:  _____