

**ATTACHMENT B**

**OPINION OF QUARLES & BRADY LLP  
BOND COUNSEL, MILWAUKEE COUNTY**

[Opinion of Quarles & Brady LLP]

\_\_\_\_\_, 2014

U.S. Bank National Association, as Trustee  
Corporate Trust Department  
1555 N. River Center Drive  
Milwaukee, WI 53212

Re: Milwaukee County, Wisconsin - Airport Revenue Bonds

We are acting as bond counsel to Milwaukee County, Wisconsin (the "County") in connection with the issuance of Airport Revenue Bonds (the "Bonds") by the County. The Bonds are authorized pursuant to the General Bond Resolution adopted by the County Board of Supervisors on June 22, 2000 (the "General Resolution"). On \_\_\_\_\_, 2014, the County Board of Supervisors adopted a Supplemental Resolution (the "Supplemental Resolution"). One of the changes made by the Supplemental Resolution relates to the nature of the auditor's certification required to be provided pursuant to Section 7.8 of the General Resolution.

This change to the General Resolution is being made pursuant to Section 9.1(iii)1 of the General Resolution which permits the County from time to time, without the consent of any Bondowner, to adopt a supplemental resolution to cure or correct any ambiguity, defect or inconsistency in the General Resolution. We understand that the County, the County's auditor and the Trustee have had varying interpretations as to the nature of the auditor's statement required to be provided by the terms of Section 7.8 of the General Resolution and the extent of the review the auditor is required to undertake to provide the statement. The purpose of the Supplemental Resolution is to cure this ambiguity by clarifying the provisions of Section 7.8 of the General Resolution.

We have reviewed the General Resolution, the Supplemental Resolution and such other documents as we deemed necessary to render this opinion. We have relied upon such documents as to the matters of fact set forth therein without independent investigation.

Based on the foregoing, it is our opinion that the Supplemental Resolution, to the extent it relates to the nature of the auditor's certification required to be provided pursuant to Section 7.8 of the General Resolution, is authorized pursuant to the terms of Section 9.1(iii)1 of the General Resolution and shall be effective upon written concurrence of the Trustee as required by Section 9.1 of the General Resolution.