

March 02, 2009



Moody's Investors Service

Mr. Scott Jordan
Executive Director
Massachusetts Water Pollution Abatement
One Ashburton Place, 12th Floor
Boston, MA 02108

*7 World Trade Center at 250 Greenwich Street
New York, New York 10007*

Dear Mr. Jordan:

We wish to inform you that on February 27, 2009, Moody's Investors Service reviewed and assigned a rating of **Aaa** with a **stable** outlook to Massachusetts Water Pollution Abatement Trust's State Revolving Fund Bonds, Series 14.

In order for us to maintain the currency of our ratings, we request that you provide ongoing disclosure, of current financial and statistical information.

Moody's will monitor this rating and reserves the right, at its sole discretion, to revise or withdraw this rating at any time in the future.

The rating, as well as any revisions or withdrawals thereof, will be publicly disseminated by Moody's through normal print and electronic media and in response to verbal requests to Moody's Rating Desk.

Should you have any questions regarding the above, please do not hesitate to contact me or the analyst assigned to this transaction, Baye Larsen at 212-553-0818.

Sincerely,

Maria Matesanz
Team Leader, U.S. Public Infrastructure

MM: BEL: csf

cc:

Ms. Susan Weil
Lamont Financial Services Corporation
308 N. Sycamore Ave. #304
Los Angeles, CA 90036