

12.5 which shall provide:

"12.5 - Lessee's Obligation to Prepay Rentals Under Certain Circumstances. In the event that in the opinion of Counsel to any holder of Second Series Bonds interest, in whole or in part, on Second Series Bonds would be required to be included by a holder of Second Series Bonds in such holder's Federal gross income for any reason other than as the result of a violation of the capital expenditures provision of Section 8.9 hereof, or as a result of their being held by a 'related person' or a 'substantial user' of the Project within the meaning of Section 103(c) of the Internal Revenue Code of 1954, as amended, then in such event, Lessee shall promptly upon receipt from such holder of (1) notice that such an opinion has been rendered and (2) a copy of such opinion, pay as accelerated lease rentals hereunder to the Trustee in federal or other immediately available funds an amount equal to the sum of (1) the unpaid principal amount of such Second Series Bonds, (2) all accrued and unpaid interest thereon to the date of payment pursuant to this Section 12.5 and (3) a premium computed as follows: the sum of .8 times (a) the interest on the Second Series Bonds outstanding during the period beginning on the date as of which interest on the Second Series Bonds was required in the opinion of Counsel (as hereinabove described) to be included in the gross income of any holder thereof at the rate specified therein, (b) any interest on any deficiency of tax and any penalties or additions to tax, including interest thereon, attributable to the taxability of such interest which are deductible for Federal Income Tax purposes and which may be payable to the United States Government by Morgan Guaranty Trust Company