

FINAL OFFICIAL STATEMENT DATED NOVEMBER 22, 2021

In the opinion of Locke Lord LLP, Bond Counsel, based upon an analysis of existing law and assuming, among other matters, compliance with certain covenants, interest on the Bonds is excluded from gross income for federal income tax purposes under the Internal Revenue Code of 1986, as amended (the "Code"). Interest on the Bonds will not be included in computing the alternative minimum taxable income of individuals. Under existing law, interest on the Bonds is exempt from Massachusetts personal income taxes, and the Bonds are exempt from Massachusetts personal property taxes. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the accrual or receipt of interest on, the Bonds. The Bonds will not be designated as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code. See "Tax Exemption" herein.

**\$3,205,000
PENTUCKET REGIONAL SCHOOL DISTRICT
Massachusetts
GENERAL OBLIGATION SCHOOL REFUNDING BONDS
UNLIMITED TAX**

Dated: December 10, 2021

Due: September 1, 2022-2036

MATURITIES

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Price/ Yield</u>	<u>CUSIP 709699</u>	<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Price/ Yield</u>	<u>CUSIP 709699</u>
2022	\$155,000	5.000%	0.200%	LG5	2030	\$225,000	4.000%	1.140%	LQ3
2023	160,000	5.000	0.300	LH3	2031	235,000	4.000	1.180	LR1
2024	170,000	5.000	0.400	LJ9	2032	245,000	3.000	1.400	LS9
2025	180,000	5.000	0.550	LK6	2033	250,000	2.000	1.700	LT7
2026	185,000	5.000	0.700	LL4	2034	255,000	2.000	1.800	LU4
2027	195,000	5.000	0.850	LM2	2035	260,000	2.000	1.900	LV2
2028	205,000	5.000	1.000	LN0	2036	265,000	2.000	1.950	LW0
2029	220,000	5.000	1.090	LP5					

Principal of the Bonds will be payable September 1 of the years in which the Bonds mature. Interest from the date of the Bonds will be payable on March 1, 2022 and semi-annually thereafter on each September 1 and March 1 until maturity or redemption prior to maturity. The Bonds are subject to redemption prior to their stated dates of maturity.

The Bonds are issuable in fully registered form without coupons, and, when issued, will be registered in the name of Cede & Co., as Bondowner and nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form, in the denomination of \$5,000 or any integral multiple thereof. (See "Book-Entry Transfer System" herein.)

The legality of the Bonds will be approved by Locke Lord LLP, of Boston, Massachusetts, Bond Counsel to the District. UniBank Fiscal Advisory Services, Inc., Whitinsville, Massachusetts serves as Municipal Advisor to the District. It is expected that the Bonds, in definitive form, will be delivered to DTC, or the offices of its custodial agent, on or about December 10, 2021 against payment in Federal Reserve funds.

