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January 31, 2017

WE HAVE ACTED AS BOND COUNSEL for Fort Bend County, Texas (the "County"), in connection with an issue of a tax note (the "Note") described as follows:

FORT BEND COUNTY, TEXAS TAX NOTE, SERIES 2017, dated January 31, 2017, in the principal amount of Three Million Eight Hundred Eight Thousand Nine Hundred Seventy-Eight Dollars (\$3,808,978), maturing on November 1, 2023 (the "Note").

The Note matures, bears interest and may be transferred and exchanged as set out in the Note and in the order adopted by the Commissioner's Court of the County authorizing the Note (the "Order"). The Note is subject to optional and mandatory redemption prior to maturity as set out in the Note and in the Order.

WE HAVE ACTED AS BOND COUNSEL for the sole purpose of rendering an opinion with respect to the legality and validity of the Note under the Constitution and laws of the State of Texas, and with respect to the exclusion of interest on the Note from gross income for federal income tax purposes. We have not investigated or verified original proceedings, records, data or other material, but have relied solely upon the transcript of certified proceedings described in the following paragraph. We have assumed no responsibility with respect to the financial condition or capabilities of the County or the reporting or disclosure thereof in connection with the sale of the Note.

IN OUR CAPACITY AS BOND COUNSEL, we have participated in the preparation of and have examined a transcript of certified materials pertaining to the Note which contains certified copies of certain proceedings of the County, customary certificates of officers, agents and representatives of the County, and other public officials; and other certified showings relating to the authorization and issuance of the Note. We also have examined executed Note No. IN-1.

BASED ON SAID EXAMINATION, IT IS OUR OPINION that the transcript of certified proceedings evidences complete legal authority for the issuance of the Note in full compliance with the Constitution and laws of the State of Texas presently effective;

that therefore the Note is a valid and legally binding obligation of the County, and all taxable property within the County is subject to the levy of ad valorem taxes, within the limits prescribed by law, to pay the Note and the interest thereon.

The rights of the owners of the Note are subject to the applicable provisions of the federal bankruptcy laws and any other similar laws affecting the rights of creditors of political subdivisions generally, and may be limited by general principles of equity which permit the exercise of judicial discretion.

The Note is an obligation solely of the County and is not an obligation of the State of Texas, or any other entity.

IT IS OUR FURTHER OPINION that:

- (1) Interest on the Note is excludable from gross income for federal income tax purposes under existing law.
- (2) Interest on the Note is not subject to the alternative minimum tax on individuals and corporations, except that interest on the Note will be included in the "adjusted current earnings" of a corporation (other than any S corporation, regulated investment company, REIT, REMIC or FASIT) for purposes of computing its alternative minimum tax liability.

In providing such opinions, we have relied on representations of the County, the County's Financial Advisor and the Initial Purchaser (as defined in the Order) with respect to matters solely within the knowledge of the County, the County's Financial Advisor and the Initial Purchaser, respectively, which we have not independently verified, and have assumed continuing compliance with the covenants in the Order pertaining to those sections of the Code which affect the exclusion from gross income of interest on the Note for federal income tax purposes. If such representations are determined to be inaccurate or incomplete or the County fails to comply with the foregoing covenants of the Order, interest on the Note could become includable in gross income from the date of their original delivery, regardless of the date on which the event causing such inclusion occurs.

Except as stated above, we express no opinion as to any federal, state or local tax consequences resulting from the receipt or accrual of interest on, or acquisition, ownership or disposition of, the Note.

Our opinions are based on existing law, which is subject to change. Such opinions are further based on our knowledge of facts as of the date hereof. We assume no duty to update or supplement our opinions to reflect any facts or circumstances that may thereafter come to our attention or to reflect any changes in any law that may thereafter occur or become effective. Moreover, our opinions are not a guarantee of result and are

not binding on the Internal Revenue Service (the "Service"); rather, such opinions represent our legal judgment based upon our review of existing law and in reliance upon the representations and covenants referenced above that we deem relevant to such opinions. The Service has an ongoing audit program to determine compliance with rules that relate to whether interest on state or local obligations is includable in gross income for federal income tax purposes. No assurance can be given whether or not the Service will commence an audit of the Note. If an audit is commenced, in accordance with its current published procedures the Service is likely to treat the County as the taxpayer. We observe that the County has covenanted in the Order not to take any action, or omit to take any action within its control, that if taken or omitted, respectively, may result in the treatment of interest on the Note as includable in gross income for federal income tax purposes.

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