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WE HAVE ACTED AS BOND COUNSEL for Fort Bend County, Texas (the "County"), which we also represent on other matters, in connection with the issuance of an issue of certificates of obligation (the "Certificates") described as follows:

FORT BEND COUNTY, TEXAS COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2017A, dated August 1, 2017, in an initial denomination equal to the entire principal amount of each scheduled maturity of the Certificates, being \$47,550,000.

The Certificates mature, bear interest and may be transferred and exchanged as set out in the Certificates and in the County's Order authorizing the Certificates (the "Order"). The Certificates are subject to optional redemption prior to maturity as set out in the Certificates 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 Certificates under the Constitution and laws of the State of Texas and with respect to the exclusion of interest on the Certificates 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 certificates executed by officers, agents and representatives of the County. We have assumed no responsibility with respect to the financial condition of the County or the reporting or disclosure thereof in connection with the sale of the Certificates. Our role in connection with the County's Official Statement prepared for use in connection with the sale of the Certificates (the "Official Statement") has been limited as described therein.

IN OUR CAPACITY AS BOND COUNSEL, we have participated in the preparation of and have examined a transcript of certified materials pertaining to the Certificates which contains certified copies of certain proceedings of the Commissioner's Court of the County, customary certificates of officers, agents and representatives of the County, and other certified showings relating to the authorization and issuance of the Certificates. We also have examined executed Bond No. R-1 of this issue.

BASED ON SAID EXAMINATION, IT IS OUR OPINION that:

1. The County has been validly created and organized and that the transcript of certified proceedings evidences complete legal authority for the issuance of the Certificates in full compliance with the Constitution and laws of the State of Texas presently effective; that therefore the Certificates are valid and legally binding obligations of the County and all taxable property in the County is subject to the levy of ad valorem taxes to pay the same, within the limits prescribed by law.
2. The Certificates are payable from and equally and ratably secured solely by a lien on and pledge of taxes within the limits prescribed by law and are further payable from and secured by a pledge of and lien on certain net revenues from the operation of the County's jail system.

The rights of the owners of the Certificates 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 Certificates are obligations solely of the County and are not obligations of the State of Texas, or any other entity.

IT IS OUR FURTHER OPINION that:

- (1) Interest on the Certificates is excludable from gross income for federal income tax purposes under existing law.
- (2) Interest on the Certificates is not subject to the alternative minimum tax on individuals and corporations, except that interest on the Certificates 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 Internal Revenue Code of 1986, as amended (the "Code") that affect the exclusion from gross income of interest on the Certificates 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 Certificates 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 Certificates.

Owners of the Certificates should be aware that the ownership of tax-exempt obligations may result in collateral federal income tax consequences to financial institutions, life insurance and property and casualty insurance companies, certain S corporations with Subchapter C earnings and profits, individual recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax-exempt obligations, taxpayers owning an interest in a FASIT that holds tax-exempt obligations, and individuals otherwise qualifying for the earned income credit. In addition, certain foreign corporations doing business in the United States may be subject to the "branch profits tax" on their effectively-connected earnings and profits (including tax-exempt interest such as interest on the Certificates).

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 Certificates. 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 Certificates as includable in gross income for federal income tax purposes.

Allen Ebone Humphries Robinson CUP