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October 31, 2017

Fort Bend County, Texas
301 Jackson St., Suite 533
Richmond, TX 77469

Re: \$4,952,549 Fort Bend County, Texas Tax and Revenue Certificates of
Obligation, Taxable Series 2017B (QECCB)

Ladies and Gentlemen:

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

FORT BEND COUNTY, TEXAS TAX AND REVENUE CERTIFICATES OF OBLIGATION, TAXABLE SERIES 2017B (QECCB), dated October 31, 2017, in an initial denomination equal to the entire principal amount of each scheduled maturity of the Certificates, being \$4,952,549.

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 and mandatory 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.

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 have also examined, and rely on for purposes of this opinion, the Authorizing Document, the Federal Tax Certificate executed by the County with respect to the Certificates on the date hereof, including the exhibits attached thereto (the "Federal Tax Certificate"). We further have examined executed Certificate No. R-1 of this issue. We have examined, in addition to the documents described above, such portions of the Internal Revenue Code of 1986, as amended, and to the extent applicable to the Certificates (the "Code"), court decisions, regulations and published rulings of the Internal Revenue Service as we have deemed necessary for the purpose of this opinion. For purposes of this opinion, we have assumed without independent verification (i) the genuineness of certificates, records and other documents (collectively, "documents") and the accuracy and completeness of the statements of fact contained therein; (ii) the due authorization, execution and delivery of the documents described above by the parties thereto other than the County; (iii) that all documents submitted to us as originals are accurate and complete; and (iv) that all documents submitted to us as copies are true and correct copies of the originals thereof.

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 operation of the County's park system.
3. The Certificates are a "qualified tax credit bond" and a "qualified energy conservation bond" under Sections 54A and 54D, respectively, of the Code. Further, we are of the opinion that the Certificates are a "specified tax credit bond" under Section 6431(f) of the Code, and, therefore, the County is eligible to receive the allowable direct-pay subsidy credit under Section 6431 of the Code (the "Subsidy Payment").

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.

We observe that (i) the Subsidy Payment for a "qualified energy conservation bond" is equal to seventy percent (70%) of the Subsidy Payment for a "specified tax credit bond" generally and (ii) in addition to meeting the various eligibility requirements described in the Code and the Federal Tax Certificate, the County must timely file an IRS Form 8038-CP or successor form with the Service, as described in the "Refundable Credit Procedure" paragraph of the Federal Tax Certificate, to receive each Subsidy Payment. Further, we provide no opinion regarding whether the federal government will pay the County the full amount of each Subsidy Payment due under Section 6431(f) of the Code, even if the County is in compliance with all of the requirements of Sections 54AA, 54D and 6431(f) of the Code. We observe that, in the past, the federal government has decreased the amount of Subsidy Payments made under Section 6431(f) of the Code pursuant to automatic reductions (i.e., sequestration) to federal discretionary expenditures and that such measures are not currently in effect.

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

In providing such opinion, we have relied on the opinions of the Attorney General of the State of Texas and of our Firm of even date therewith regarding the legality and validity of the Certificates under the Constitution and laws of the State of Texas. We have further relied on representations set forth in the Federal Tax Certificate and exhibits and attachments thereto with respect to matters solely within the knowledge of the County, the County's Financial Advisor and the Purchaser, respectively, which we have not independently verified. In addition, we have assumed for purposes of this opinion continuing compliance with the covenants in the Federal Tax Certificate pertaining to those sections of the Code that affect the treatment of Certificates as "qualified tax credit bonds" that are "qualified energy conservation bonds." In the event that such representations are determined to be inaccurate or incomplete or the County fails to comply with the foregoing covenants of the Federal Tax Certificate, the County could be retroactively disqualified to receive the direct-pay credit otherwise allowable under Section 6431 of the Code from the date of the original delivery of the Certificates, regardless of the date on which the event causing such disqualification occurs.

We observe that interest on obligations that are "qualified tax credit bonds" that are "qualified energy conservation bonds" under Sections 54A and 54D of the Code, such as the Certificates, is not excludable from gross income for federal income tax purposes.

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

The opinions set forth above 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 the status of obligations as "qualified energy conservation bonds" under Section 54D. 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.

Furthermore, the opinion expressed herein is for the sole benefit of, and may be relied upon only by, the County, and is not otherwise to be used, reproduced, circulated, quoted, or referred to, in whole or in part, without the prior written consent of the undersigned in each and every instance. We observe that we are engaged solely to represent the County in this matter.

Allen Beane Humphries Robinson LLP