



NAMAN HOWELL
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April 21, 2023

The Honorable County Judge and
Commissioners Court of Fort Bend County
Fort Bend County Courthouse
401 Jackson Street
Richmond, Texas 77469

Offices in:

- Austin
- Fort Worth
- San Antonio
- Waco

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Re: Newark Cultural Education Facilities Finance Corporation Note (Divine
Savior Academy – Sienna Plantation, Inc.)

Ladies and Gentlemen:

We are serving as bond counsel in connection with tax-exempt obligations that are being issued through the Newark Cultural Education Facilities Finance Corporation to finance improvements to the campus of Divine Savior Academy – Sienna Plantation, Inc. Proceeds of the tax-exempt obligations used to construct approximately 69,000 square feet of new classroom, gymnasium, performing arts, administration and cafeteria space at Divine Savior Academy's existing school campus which is located at 770 Waters Lake Blvd., Missouri City, Texas 77459.

In order for the tax-exempt obligations to qualify for exemption, the Internal Revenue Code requires the approval of the "highest elected official" of the jurisdiction. Under the Code, the Commissioners Court qualifies as the highest elected official. An approval by the Fort Bend County Commissioners Court does not impose any liability or payment obligation on Fort Bend County in connection with the tax-exempt obligations.

If you have any questions or concerns regarding the enclosed documents please do not hesitate to call Cliff Blount at 512-784-5229 or Andrew Clark at 512-921-2856.

Very truly yours,

NAMAN HOWELL SMITH & LEE, PLLC

By: *Cliff Blount*
Cliff Blount