

August 1, 2014

Stevens & Lee, P.C.  
Lancaster, Pennsylvania

Wells Fargo Municipal Capital Strategies, LLC  
c/o Wells Fargo Bank, National Association  
Philadelphia, Pennsylvania

Manufacturers and Traders Trust Company, as trustee  
Harrisburg, Pennsylvania

Re: \$62,595,000 Lancaster County Convention Center Authority Hotel Room  
Rental Tax Revenue Bonds, Series of 2014

Ladies and Gentlemen:

This opinion is delivered to you in connection with the issuance and sale by the Lancaster County Convention Center Authority (the "Issuer") of its Hotel Room Rental Tax Revenue Bonds, Series of 2014 in the aggregate principal amount of \$62,595,000 (the "Bonds") under the Issuer's Trust Indenture dated as of August 1, 2014 (the "Indenture"), between the Issuer and Manufacturers and Traders Trust Company, as trustee (the "Trustee").

The Bonds are being purchased by Wells Fargo Municipal Capital Strategies, LLC (the "Purchaser") pursuant to the provisions of a Continuing Covenant Agreement dated as of August 1, 2014 between the Purchaser and the Issuer.

The County of Lancaster, Pennsylvania (the "County") has entered into a certain Guaranty Agreement (the "Guaranty") dated as of August 1, 2014, with the Issuer and the Trustee, under which the County guarantees the full and prompt payment of principal of and interest on the Bonds when due and payable, all as more fully described in the Guaranty. Further, under and pursuant to the Reimbursement Agreement, dated as of August 1, 2014 (the "Reimbursement Agreement"), between the Issuer and the County, the Issuer agrees to reimburse the County for, among other things, payments made by the County under the Guaranty.

As Counsel to the County, we are familiar with certain actions taken by the County in connection with proceedings of the County filed in accordance with the Local Government Unit Debt Act, 53 Pa.C.S. §§ 8001 *et seq* (the "Act"); the Guaranty; the Reimbursement Agreement; and such other documents, certificates and instruments executed and delivered by the County in connection with the Bonds (collectively, the "Documents"), and have made such further investigation as we have deemed necessary or appropriate in connection with this opinion.

In basing our opinions and other matters set forth herein on our "knowledge," the phrase shall refer only to what is in the current awareness of attorneys in the law firm of McNeese Wallace & Nurick LLC who have had significant involvement with the execution and delivery of the Documents. Except as otherwise expressly noted herein, we have undertaken no independent investigation or verification of such matters.

The opinions herein expressed are subject to the following assumptions:

A. We have assumed the due authorization, execution and delivery of the Documents by signatories other than the County; the genuineness of all signatures not witnessed by us; the authenticity of all documents submitted to us as originals; and the conformity to authentic originals of all documents submitted to us as certified, conformed or photostatic copies thereof.

B. To the extent we have received and, therefore, examined and relied on, drafts or specimens of documents, we have assumed, with your permission (i) the conformity with the original documents of all documents submitted to us as final drafts or specimen copies; (ii) that signatures have been affixed to the original documents by the designated signatories (other than the County); and (iii) the authenticity of all of the signatures other than the County.

C. We have assumed that only the internal laws (excluding the principles of conflict of laws) of the Commonwealth of Pennsylvania and the laws of the United States of America govern all matters covered hereby; we do not hold ourselves out as experts in the laws of any other jurisdiction and express no opinion with respect thereto.

D. Unless indicated otherwise, we have assumed without independent inquiry, the truth, accuracy and completeness of the warranties and representations of the County as set forth in the Documents and certificates delivered at closing. We have also relied upon certificates of officers of the County in providing the opinions expressed herein.

E. We have assumed that each party to the Documents has acted in good faith and without notice of any defense against the enforcement of any rights created by the transactions contemplated by the Documents, and that the parties will act at all times in good faith and in a commercially reasonable manner.

Based on the foregoing, and subject to the additional qualifications set forth hereinafter, we render the following opinions:

1. The County is a county of the third class, duly organized and validly existing under the laws of the Commonwealth of Pennsylvania, with full power and authority to perform its duties and obligations under the Guaranty;

2. Ordinance No. 111 of the County (the "Ordinance"), authorizing the incurrence of lease-rental debt and the exclusion thereof as self-liquidating debt pursuant to the Act, approving the project for which the Bonds are issued, and authorizing the execution and delivery of the Guaranty and the Reimbursement Agreement, has been duly enacted by the Commissioners of the County at a public meeting held, after notice thereof had been duly given in accordance with all requirements of law, on July 1, 2014, has been duly recorded in the minutes of such meeting and remains in full force and effect on and as of the date hereof, not having been modified, amended or rescinded;

3. The incurring of lease rental debt by the County pursuant to the Guaranty and the exclusion thereof as self-liquidating debt have been approved by the Pennsylvania Department of Community and Economic Development pursuant to the Act. The Guaranty has been duly authorized, executed and delivered by the County, and, assuming the due authorization, execution and delivery thereof by the other parties thereto, is a valid and binding general obligation of the County enforceable in accordance with its terms;

4. The Reimbursement Agreement has been duly and validly authorized, executed, issued and delivered by the County and, assuming due authorization, execution and delivery of the other parties thereto, constitutes the legal, valid and binding obligation of the County enforceable in accordance with its terms; and

5. No litigation is pending in any court or, to our knowledge, threatened against the County, which (a) affects the corporate existence or municipal boundaries of the County or the titles of its officers to their respective offices; (b) in any manner questions or contests the validity of any action taken by the County in connection with the (i) the Guaranty and the incurrence of the increase of lease rental debt pursuant thereto (and the exclusion thereof as self-liquidating debt) or otherwise affects the validity of such debt represented by the Bonds, (ii) the issuance, sale or delivery of the Bonds, or (iii) the undertaking of the project financed with the proceeds of the Bonds; (c) seeks to restrain or to enjoin the delivery of or affect the validity or enforceability of the Guaranty and the Reimbursement Agreement; or (d) contests the powers of the County or its authority with respect to the Guaranty.

The foregoing opinions are subject to the following additional limitations:

1. The enforceability of the Documents is subject to:
  - (a) applicable bankruptcy, insolvency, reorganization, moratorium, fraudulent transfer and similar laws of general application affecting the rights and remedies of creditors generally;
  - (b) the effect of general principles of equity (regardless of whether considered in a proceeding in equity or law), including, without limitation, concepts of materiality, reasonableness, good faith and fair dealing; and

- (c) limitations imposed under applicable law on the availability of ex parte remedies and other self-help or non-judicial relief.

2. The enforceability of certain of the remedial, waiver and other provisions of the Documents may be further subject to the exercise of judicial discretion.

3. We have not been asked to, and do not, express any opinion concerning the applicability, compliance, qualification, status, treatment or any other matter relating to the Documents arising under any federal, state or local tax or securities laws, ordinances, regulations, rules or interpretations, including, without limitation those relating to the Guaranty.

4. Insofar as the indemnity provisions of the Documents may encompass indemnification with respect to violation of laws, enforcement thereof may be limited by federal or state securities laws or regulations or the public policies underlying such laws.

5. The provisions regarding the remedies available on default as set forth in the Documents are subject to certain procedural requirements and applicable constitutional, legislative, judicial and administrative provisions, statutes, regulations, decisions, rulings and other laws, which are not reflected in the Documents. These procedural requirements and other laws affect and may restrict rights and remedies stated to be available, but would not, in our view, deprive the parties thereto of the substantial economic and legal benefit of the rights provided thereby.

6. We have not been asked to, and do not, express any opinion as to the adequacy of any security for the repayment of the Bonds, or the parity, perfection or attachment of any real or personal property as security for repayment of the Bonds.

7. We have not been asked to, and do not, express any opinion as to the adequacy, correctness or sufficiency of any reports, studies or analysis prepared, executed, delivered or performed by the County or any of its officials, agents, employees or representatives, in connection with the claimed exclusion of the lease-rental debt of the County under the Guaranty with respect to the Bonds, nor have we independently verified or reviewed any of the same.

We have served solely in the capacity of Counsel to the County and are providing only legal services of a traditional legal nature. Without limiting the foregoing, we are not acting in the capacity of a "municipal advisor" to the County within the meaning of Section 975 of Title IX of the Dodd-Frank Wall Street Reform and Consumer Protection Act or any regulations or interpretations of any regulatory body promulgated or adopted thereunder or pursuant thereto.

We understand that you have read and accepted this letter, are fully cognizant of all of its contents, and are aware that this letter must be read in its entirety. This opinion is issued as of the date hereof, is necessarily limited to laws of the Commonwealth of Pennsylvania

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and the federal laws of the United States now in effect, and to facts and circumstances presently brought to our attention and is rendered solely for your benefit in connection with the subject transaction.

This opinion does not extend to, and may not be relied on, used, circulated or referred to for any other purpose or by any other person, except as otherwise set forth herein. We assume no obligation to supplement this opinion if any applicable laws change after the date hereof or if we become aware of any facts that may change the opinions expressed herein after the date hereof.

*McNees Wallace & Nurick LLC*  
MCNEES WALLACE & NURICK LLC