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August 1, 2014

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

TO THE REGISTERED OWNERS OF THE ABOVE BONDS:

We have acted as Bond Counsel in connection with the issuance by the Lancaster County Convention Center Authority (the "Issuer") of the above-captioned Bonds under the Third Class County Convention Center Authority Act, Act of December 27, 1994, P.L. 1375, as amended (the "Act"). The proceeds of the Bonds will be used to finance a project consisting of the current refunding of the Issuer's Amended and Restated Hotel Room Rental Tax Revenue Bonds Series of 2003 and the Issuer's Amended and Restated Hotel Room Rental Tax Revenue Bonds Series of 2007 (the "Project"). All capitalized terms used in this opinion and not defined herein shall have the meanings assigned to them in the Indenture (hereinafter defined) unless the context clearly requires otherwise.

The Bonds are being issued pursuant to the provisions of (i) a Trust Indenture dated August 1, 2014 (the "Indenture"), between the Issuer and Manufacturers and Traders Trust Company, as trustee (the "Trustee") and (ii) a Resolution duly adopted by the Issuer on June 6, 2014 (the "Resolution").

In connection with the issuance of the Bonds, the Issuer has entered into (i) a Guaranty Agreement, dated as of August 1, 2014 (the "Guaranty Agreement") with the County of Lancaster, Pennsylvania (the "County"), as guarantor, and the Trustee; and (ii) a Reimbursement Agreement, dated as of August 1, 2014 (the "Reimbursement Agreement") with the County.

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 (the "Continuing Covenant Agreement"), between the Issuer and the Purchaser.

The Bonds issued this date mature and bear interest and are subject to purchase and redemption prior to maturity upon the terms and conditions stated therein and in the Indenture. The Bonds initially are issuable as registered bonds in denominations of $250,000 or integral multiples of $5,000 in excess thereof.

In our capacity as Bond Counsel, we have reviewed the following:

1. The Act;

2. Ordinance No. 45 enacted by the Board of Commissioners of the County of Lancaster, Pennsylvania on September 15, 1999;

3. Section 103 and Sections 141 through 150 of the Internal Revenue Code of 1986, as amended (the "Code");

4. The General Certificate of the Issuer and all exhibits thereto;

5. Copies of the proceedings of the Issuer in connection with the issuance of the Bonds, including, particularly, the Resolution;

6. A specimen copy of one of the Bonds;

7. The opinion of Russell, Krafft & Gruber, LLP, Lancaster, Pennsylvania, in its capacity as counsel to the Issuer;

8. The opinion of McNees Wallace & Nurick LLC, Lancaster, Pennsylvania, in its capacity as counsel to the County;

9. The proceedings of the County filed with the Department of Community and Economic Development of the Commonwealth of Pennsylvania (the "Department") under the provisions of the Local Government Unit Debt Act of the Commonwealth of Pennsylvania (the "Debt Act");

10. The Certificate of the Department approving the incurrence of lease rental indebtedness by the County in the principal amount of $63,590,000;

11. The Nonarbitrage Certificate and Compliance Agreement executed and delivered by the Issuer;

12. The Certificate of the Purchaser dated the date hereof; and

13. Executed copies of the Indenture, the Guaranty Agreement, the Reimbursement Agreement, the Continuing Covenant Agreement and the other documents, agreements, certificates and opinions delivered at the closing held this day.

Based and in reliance upon the foregoing, our attendance at the closing held this day and subject to the caveats, qualifications, exceptions and assumptions set forth herein, it is our opinion that, as of the date hereof under existing law:

A. The Issuer is a body corporate and politic and a public instrumentality of the Commonwealth of Pennsylvania, duly organized and validly existing under the Act, with full power and authority to undertake the financing of the Project, to execute and deliver the Indenture and to issue the Bonds.

B. The Indenture has been duly authorized, executed and delivered by the Issuer and constitutes a legal, valid and binding obligation of the Issuer enforceable in accordance with its terms.

C. The issuance and sale of the Bonds have been duly authorized and, assuming due execution and authentication, the Bonds are entitled to the benefit and security of the Indenture and constitute the legal, valid and binding obligations of the Issuer enforceable in accordance with their terms.

D. Under the laws of the Commonwealth of Pennsylvania, the Bonds and interest on the Bonds shall be free from taxation for State and local purposes within the Commonwealth of Pennsylvania, but this exemption does not extend to gift, estate, succession or inheritance taxes or any other taxes not levied directly on the Bonds or the interest thereon. Under the laws of the Commonwealth of Pennsylvania, profits, gains or income derived from the sale, exchange or other disposition of the Bonds are subject to State and local taxation within the Commonwealth of Pennsylvania.

E. Interest on the Bonds is not includable in gross income for federal income tax purposes under Section 103(a) of the Code.

F. Under the Code, interest on the Bonds held by persons other than corporations (as defined for federal tax purposes) does not constitute an item of tax preference under Section 57 of the Code and thus is not subject to alternative minimum tax for federal income tax purposes.

G. Under the Code, interest on the Bonds held by a corporation (as defined for federal tax purposes) does not constitute an item of tax preference under Section 57 of the Code, however, corporations subject to alternative minimum tax will be required to include, among other things, interest on the Bonds as an adjustment in computing alternative minimum taxable income in the manner provided in Section 56 of the Code.

In providing the foregoing opinions, we call to your attention that:

(a) The opinions expressed herein are based on an analysis of existing laws, regulations, rulings, and court decisions and cover certain matters not directly addressed by such authorities. Such opinions may be affected by actions taken or omitted or events occurring after the date hereof. We have not undertaken to determine, or to inform any person, whether any such actions are taken or omitted or events do occur or any other matters come to our attention after the date hereof. Our engagement as Bond Counsel has concluded with the issuance of the Bonds and we disclaim any obligation to update this letter.

(b) As to questions of fact material to our opinion, we have relied upon the certified proceedings and other documents, agreements, instruments, reports and certificates furnished to us at or in connection with the issuance of the Bonds (including, without limitation, certificates and agreements by the Issuer as to the expected use of proceeds of the Bonds, and as to its continuing compliance with Sections 148 and 141 of the Code to assure that the Bonds do not become "arbitrage bonds" or "private activity bonds") without undertaking to verify the same by independent investigation. We have also relied upon the accuracy of the representations and warranties and the performance of the covenants and agreements of the Issuer set forth in the Indenture and the various certificates and other agreements delivered at or in connection with the closing held this day.

(c) In connection with the opinions set forth in Paragraphs B and C above, we call to your attention that the legality, validity, binding nature and enforceability of the documents referred to therein may be limited by: (a) the availability or unavailability of equitable remedies including, but not limited to, specific performance and injunctive relief; (b) the effect of bankruptcy, insolvency, reorganization, moratorium, fraudulent conveyance or other similar laws or equitable principles generally affecting creditors' rights or remedies; and (c) the effect of certain laws and judicial decisions limiting on constitutional or public policy grounds any provisions set forth in such documents purporting to waive rights of due process and legal procedure.

(d) In providing our opinion set forth in Paragraph E above, we have assumed continuing compliance by the Issuer with the applicable requirements of the Code and the regulations promulgated thereunder that must be met in order for the interest on the Bonds to be excludable from the gross income of a Bondholder for federal income tax purposes and we are relying, without independent investigation, upon the representations, warranties and continuing covenants of the Issuer contained in the various documents, instruments, agreements and certificates delivered at closing (particularly as such covenants relate to the use of the proceeds of the Bonds and the Issuer's undertakings to comply with the requirements of the Code).

(e) In providing the opinions set forth in paragraphs F and G above, we have assumed continuing compliance by the Issuer with the requirements of the Code and applicable regulations thereunder which must be met subsequent to the issuance of the Bonds in order that the interest thereon not constitute an item of tax preference under Section 57 of the Code. Failure to comply with such requirements could cause the interest on the Bonds to constitute an item of tax preference under Section 57 of the Code retroactive to the date of issuance of the Bonds.

(f) Except as specifically set forth above, we express no opinion regarding other federal income tax consequences arising with respect to the Bonds, and the effect, if any, of certain other provisions of the Code which could result in collateral federal income tax consequences to certain investors as a result of adjustments in the computation of tax liability dependent on tax-exempt interest.

(g) We express no opinion with respect to whether the Issuer or the County, in connection with the sale of the Bonds, has made any untrue statement of a material fact or omitted to state a material fact necessary in order to make any statements made therein not misleading.

(h) We have not verified, and express no opinion as to the accuracy of, any "CUSIP" identification number that may be printed on any Bond. We have also assumed the genuineness of the signatures appearing on all the certificates, documents and instruments executed and delivered at closing.

(i) We call to your attention the fact that the Bonds are limited obligations of the Issuer, payable only from the funds specifically pledged therefor under the Indenture and that the Bonds do not pledge the general credit or taxing powers of the Commonwealth of Pennsylvania, the County of Lancaster (except to the extent provided in the Guaranty Agreement) or any other political subdivision of the Commonwealth. The Issuer has no taxing power.

Very truly yours,

STEVENS & LEE, P.C.

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