









# STEVENS & LEE

LAWYERS & CONSULTANTS

August 1, 2014

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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 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 statement 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.

*Stevens & Lee, P.C.*