

STEVENS & LEE
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August 1, 2014

Manufacturers and Traders Trust Company
213 Market Street
Harrisburg, PA 17101

Re: Lancaster County Convention Center Authority
\$63,590,000 Amended and Restated Hotel Room Rental Tax Revenue Bonds
Series of 2003 and Series of 2007

Ladies and Gentlemen:

We have acted as Bond Counsel in connection with the issuance and sale by the Lancaster County Convention Center Authority (the "Authority") of the it's Hotel Room Rental Tax Revenue Bonds, Series of 2014, in the aggregate principal amount of \$62,595,000 (the "Bonds").

In connection with delivering the opinions set forth herein, we have reviewed:

(a) an executed copy of the Amended and Restated Trust Indenture dated as of October 3, 2011 (the "Indenture"), between the Authority and Manufacturers and Traders Trust Company, as trustee (the "Trustee"), pursuant to which the Authority issued \$63,590,000 aggregate original principal amount of its Amended and Restated Hotel Room Rental Tax Revenue Bonds, Series of 2003 (the "2003 Bonds") and the Authority's Amended and Restated Hotel Room Rental Tax Revenue Bonds, Series of 2007 (the "2007 Bonds" and together with the 2003 Bonds, the "Prior Bonds");

(b) the notices or mandatory purchase issued by the Trustee pursuant to Section 2.06 of the Indenture pursuant to which the Prior Bonds have been called for mandatory purchase on the date hereof; and

(c) the refunding analysis completed by Susquehanna Group Advisors, LLC, as municipal advisor, with respect to the refunding of the Prior Bonds (the "Refunding Report").

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 all conditions precedent to the satisfaction and discharge of the Indenture have been complied with.

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In connection with delivering this opinion, we have relied, without independent investigation, solely on assumptions, representations, statements, expectations and certifications contained in the documents reviewed by us as described above. Specifically, without intending to limit the qualifications described in the immediately preceding sentence, we have not independently reviewed or investigated any of the assumptions or calculations set forth in the Refunding Report.

Without independent verification on our part, we have relied upon and assumed the following: (i) the authenticity of all documents, agreements and certificates reviewed by us purporting to be originals, executed counterparts or photocopies thereof, (ii) the conformity to original documents, agreements and certificates of all copies reviewed by us, (iii) the genuineness of all signatures, and (iv) the accuracy, truthfulness and completeness of all documents, agreements and certificates as to the statements of fact therein contained reviewed by us and underlying the legal conclusions set forth herein. We have also assumed the legal capacity, authority and due and proper execution and delivery by the respective parties, that have made, executed or delivered, or will make, execute and deliver, the agreements, documents, certificates and opinions reviewed by us or upon which our assumptions and reliance are based.

The opinions expressed herein are based upon our interpretation of, and are limited to, existing laws. It should be noted that we express no opinion as to: (i) the laws of any state or jurisdiction other than the Commonwealth of Pennsylvania, (ii) the laws of the United States, except as expressly indicated, and (iii) any matters pertaining or relating to federal tax or securities laws or regulatory matters or the tax or securities laws of the Commonwealth of Pennsylvania or any other state.

This opinion speaks as of the date of its delivery and we undertake no responsibility to call to your attention any changes in fact or law which may occur after the date hereof and which may lead us to conclude that the opinions expressed above are incorrect.

The opinion contained hereinabove is intended solely for your benefit in connection with the transactions described herein and is not to be used, circulated or referred to by you for any other purpose or by any other party, without our prior written consent.

STEVENS & LEE, P.C.

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