

September 29, 2010

County of Union, Illinois
Jonesboro, Illinois

Bernardi Securities, Inc.
Chicago, Illinois

Re: County of Union, Illinois
\$1,070,000 Taxable General Obligation Bonds (Alternate Revenue Source),
Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment))
\$12,635,000 Taxable General Obligation Bonds (Alternate Revenue Source),
Series 2010B (Build America Bonds (Direct Payment))
\$725,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series
2010C

Ladies and Gentlemen:

We have acted as bond counsel in connection with the issuance by the County of Union, Illinois (the "County") of \$1,070,000 of its Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)) (the "Series 2010A Bonds"), its \$12,635,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010B (Build America Bonds (Direct Payment)) (the "Series 2010B Bonds") and its \$725,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010C. We have examined the law and the certified transcript of proceedings of the County relative to the authorization, issuance and sale of the Bonds and such other papers as we deem necessary to render this opinion. We have relied upon the certified transcript of proceedings and other certificates of public officials, and we have not undertaken to verify any facts by independent investigation.

Based upon our examination, we are of the opinion, as of the date hereof, as follows:

1. The Bonds are valid and binding general obligations of the County.
2. The Bonds are payable as to principal and interest from (i) the one percent (1%) county-wide sales tax that was approved via referendum on February 2, 2010 for purposes of public facilities (the "Sales Taxes"), (ii) the County's receipts of State of Illinois Income Taxes and share of County Sales Taxes, distributed pursuant to applicable law, and (iii) ad valorem taxes levied against all taxable property within the County without limitation as to rate or amount (the "Pledged Taxes"), except that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, moratorium and other similar laws

affecting creditors' rights and by equitable principals, whether considered at law or in equity, including the exercise of judicial discretion.

The opinion set forth herein express the professional judgment of the attorneys participating in the transaction as to the legal issues addressed herein. By rendering such opinion, the undersigned does not become an insurer or guarantor of that expression of professional judgment or of the transaction opined upon. Nor does the rendering that of opinion guarantee the outcome of any legal dispute that may arise out of the transaction.

This opinion is intended to comply with the United States Treasury Department Circular 230, revised and effective as of June 21, 2005. Investors are urged to obtain independent tax advice regarding the Bonds based upon their particular circumstances. This opinion was written to support the promotion or marketing of the Bonds. This opinion was not intended or written to be used, and cannot be used, to avoid federal tax penalties.

We have not been engaged nor have we undertaken to review the accuracy, completeness or sufficiency of the Official Statement or any other offering material relating to the Bonds, and we express no opinion thereon.

It is to be understood that the rights of the owners of the Bonds and the enforceability thereof may be subject to (i) bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted and that their enforcement may be subject to the exercise of judicial discretion in accordance with general principles of equity; and (ii) the valid exercise of the constitutional powers of the State of Illinois and the United States of America.

Very truly yours,

