

September 29, 2010

County of Union, Illinois  
Jonesboro, Illinois

Re: Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010A (Recovery Zone Economic Development Bonds (Direct Payment)) in the aggregate principal amount of \$1,070,000 (the "Bonds")

Ladies and Gentlemen:

We have acted as Bond Counsel in connection with the authorization and issuance of the Bonds by the County of Union, Illinois (the "Issuer").

We have examined and relied upon the law, including the Internal Revenue Code of 1986, as amended (the "Code"), and the certified transcript of proceedings of the Issuer had relative to the authorization, issuance and sale of the Bonds and such other papers as we deem necessary to render this opinion, including but not limited to the Certificate of Count of Union re: Arbitrage and Federal Tax Matters (the "Tax Certificate"), and have not undertaken to verify any facts by independent investigation. The Issuer intends that the Bonds will be "build America bonds," "qualified bonds," and "Recovery Zone Bonds" within the meaning of Section 54AA(d) of the Code.

Based on the foregoing, we are of the opinion that, under existing law, the Bonds are "build America bonds," "qualified bonds" and are "recovery zone bonds" under Section 54AA of the Code. The opinion set forth in the preceding sentence is subject to the condition that the Issuer comply with all provisions of the Code subsequent to the issuance of the Bonds to maintain such qualifications under Section 54AA, as described in the Tax Certificate.

To ensure compliance with U.S. Treasury Department Regulations, we are required to advise you that, unless otherwise expressly indicated, any federal tax advice contained in this opinion, including any attachments, is not intended or written by us to be used, and cannot be used, by anyone for the purpose of avoiding federal tax penalties that may be imposed by the federal government or for promoting, marketing or recommending to another party any tax-related matters addressed herein.

We express no opinion with respect to the laws of any jurisdiction other than the internal laws of the State of Illinois and the federal laws of the United States of America. The opinion expressed above is based upon such laws as are in effect on the date hereof and we expressly disclaim any undertaking to advise you of any subsequent changes therein.

Very truly yours,

*Ice Miller LLP*