**Ballard Spahr** LLP

One Utah Center, Suite 800
201 South Main Street
Salt Lake City, UT 84111-2221
TEL 801.531.3000
FAX 801.531.3001
www.ballardspahr.com

March 31, 2016

Logan City, Utah
290 North 100 West
Logan, Utah 84323

State of Utah
Department of Environmental Quality,
Water Quality Board
195 North 1950 West
Salt Lake City, Utah 84114

Zions Bank, a division of ZB, National Association
One South Main Street, 12th Floor
Salt Lake City, Utah 84133

We have acted as bond counsel for Logan City, Utah (the "Issuer"), in connection with the issuance by the Issuer of its $70,000,000 Taxable Sewer Treatment Revenue Bonds, Series 2016 (the "Series 2016 Bonds"). The Series 2016 Bonds are being issued pursuant to (a) resolutions of the Issuer adopted on February 19, 2016 and March 15, 2016 (collectively, the "Resolution"), (b) the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended, and (c) a General Indenture of Trust and a First Supplemental Indenture of Trust, each dated as of March 1, 2016 (collectively, the "Indenture"), and each between the Issuer and Zions Bank, a division of ZB, National Association, as trustee. The Series 2016 Bonds are being issued to (i) finance the acquisition and construction of improvements and additions to the Issuer's existing sewage treatment system, including, but not limited to, a new sewer treatment facility to serve the Issuer and other cities pursuant to an Interlocal Agreement, and all related improvements and (ii) pay costs of issuance of the Series 2016 Bonds.

Our services as bond counsel have been limited to the preparation of the legal proceedings and supporting certificates authorizing the issuance of the Series 2016 Bonds under the applicable laws of the State of Utah and to a review of the transcript of such proceedings and certificates. As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials furnished to us without undertaking to verify the same by independent investigation. Our examination has been limited to the foregoing as they exist or are in effect as of the date

hereof. Our opinion is limited to the matters expressly set forth herein, and we express no opinion concerning any other matters.

Based on our examination and the foregoing, we are of the opinion as of the date hereof and under existing law, as follows:

1. The Issuer is a political subdivision and body politic duly organized and validly existing under the laws of the State of Utah, with full governmental powers to execute, deliver, and perform its obligations under the Series 2016 Bonds.

2. The Indenture has been duly authorized, executed, and delivered by the Issuer, constitutes a valid and binding obligation of the Issuer enforceable upon the Issuer and creates a valid lien on the Net Revenues (as defined in the Indenture) and the other amounts pledged thereunder for the security of the Series 2016 Bonds.

3. The Series 2016 Bonds are valid and binding special obligations of the Issuer payable solely from the Net Revenues and other amounts pledged therefor in the Indenture, and the Series 2016 Bonds do not constitute a general obligation indebtedness of the Issuer within the meaning of any State of Utah constitutional provision or statutory limitation, nor a charge against the general credit or taxing power of the Issuer.

4. Interest on the Series 2016 Bonds is <u>not</u> excludable from gross income for purposes of federal income tax as of the date hereof.

In rendering our opinion, we wish to advise you that:

(a) The rights of the holders of the Series 2016 Bonds and the enforceability thereof and of the documents identified in this opinion may be subject to bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws relating to or affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable, and their enforcement may also be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases;

(b) We express no opinion herein as to the accuracy, adequacy, or completeness of any offering material relating to the Series 2016 Bonds; and

(c) Except as set forth above, we express no opinion regarding any other tax consequences relating to the ownership or disposition of, or the accrual or receipt of interest on, the Series 2016 Bonds.

Respectfully submitted,

Ballard Spahr LLP