

## VALIDITY OPINION LETTER

To: Dell Financial Services L.L.C.  
One Dell Way  
Round Rock, TX 78682

Ladies and Gentlemen:

We are counsel to the County of Hidalgo, Texas (the "Lessee") and, in that capacity; we have examined "Amendment No. 1 to the Tax-Exempt Lease Purchase Schedule Number 810-6816804-005 to Master Lease Agreement 596645-62232 Appendix F Contract # DIR-TSO-3763 between Hidalgo County, Texas and Dell Financial Services L.L.C." and "Dell Financial Services Schedule" thereto (collectively the "Agreement"), between the Lessee and Dell Financial Services L.L.C. (the "Lessor").

Based on our examination of the Agreement and such other examinations as we have deemed appropriate, we are of the opinion as follows:

a) To the best of our knowledge the Lessee is an entity duly organized and existing under and by virtue of the authorizing statute or constitutional provisions of the State of Texas and is a state or political subdivision thereof as described in Section 103(a) of the Internal Revenue Code of 1986, as amended, with full power and authority to enter into the Agreement and the transactions contemplated thereby and to perform all of its obligations thereunder;

b) To the best of our knowledge the Agreement has been duly authorized, executed and delivered by Richard F. Cortez\*, County Judge of the Lessee by proper action of its governing board at a meeting duly called, regularly convened and attended throughout by the requisite majority of the members thereof or by other appropriate official approval, and all requirements have been met and procedures have occurred in order to ensure the validity and enforceability of the Agreement against the Lessee;

c) To the best of our knowledge the Agreement constitutes the valid, legal and binding obligation of the Lessee, enforceable in accordance with its terms;

d) To the best of our knowledge no approval, consent or withholding of objection is required from any federal, state or local governmental authority or instrumentality with respect to

the entering into or performance by the Lessee of the Agreement and the transactions contemplated thereby;

e) To the best of our knowledge Lessee has complied with any applicable public bidding requirements and other applicable state and federal laws in connection with the Agreement and the transactions contemplated thereby;

f) To the best of our knowledge the entering into and performance of the Agreement will not violate any judgment, order, law or regulation applicable to the Lessee or result in any breach of, or constitute a default under, any instrument to which the Lessee is a party or by which it or its assets may be bound, or result in the creation of any lien, charge, security interest or other encumbrance upon any assets of the Lessee or on the Products, other than those created by the Agreement;

g) To the best of our knowledge the Products are tangible personal property and when subject to use by the Lessee will not be or become fixtures or real property under the laws of the State of Texas;

h) To the best of our knowledge there are no actions, suits, proceedings, inquiries or investigations, at law or in equity, before or by any court, public board or body, pending or threatened against or affecting, nor to the best of our knowledge and belief is there any basis therefor, which, if determined adversely to Lessee, will have a material adverse effect on the ability of the Lessee to fulfill its obligations under the Agreement; and

i) To the best of our knowledge Lessee has, in accordance with the requirements of law, fully budgeted and appropriated sufficient funds for Lessee's current Fiscal Period to make the Rent payments scheduled to come due during Lessee's current Fiscal Period and to meet its other obligations under the Agreement for the current Fiscal Period, and such funds have not been expended for other purposes.

This opinion is delivered to the addressee for its benefit and the benefit of its assigns for the purpose contemplated by the Agreement.

\*Authorized Signatory of Lessee under the Agreement.

Respectfully,

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Amanda Diane Austin  
*Assistant District Attorney*