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March 23, 2021

Governing Body
Rural Water District No. 10
Jefferson County, Kansas

Central States Capital Markets, LLC
Prairie Village, Kansas

Re: \$350,000 Water System Revenue Bonds, Series 2021, of Rural Water District
No. 10, Jefferson County, Kansas, Dated March 23, 2021

We have acted as Bond Counsel in connection with the issuance by Rural Water District No. 10, Jefferson County, Kansas (the "Issuer"), of the above-captioned bonds (the "Series 2021 Bonds"). In this capacity, we have examined the law and the certified proceedings, certifications and other documents that we deem necessary to render this opinion.

The Series 2021 Bonds have been authorized pursuant to a Resolution adopted by the governing body of the Issuer (the "Bond Resolution"). Capitalized terms used and not otherwise defined in this opinion shall have the meanings assigned to those terms in the Bond Resolution.

Regarding questions of fact material to our opinion, we have relied on the certified proceedings and other certifications of public officials and others furnished to us without undertaking to verify them by independent investigation.

Based upon the foregoing, we are of the opinion, under existing law, as follows:

1. The Issuer is a rural water district with power to adopt the Bond Resolution, perform the agreements on its part contained therein, and issue the Series 2021 Bonds.
2. The Series 2021 Bonds have been duly authorized, executed and delivered by the Issuer and are valid and legally binding special obligations of the Issuer.
3. The Series 2021 Bonds are payable solely from the Net Revenues derived by the Issuer from the operation of the System. The Series 2021 Bonds do not constitute general obligations of the Issuer and do not constitute an indebtedness of the Issuer within the meaning of any constitutional or statutory provision, limitation or restriction. No taxing power of the Issuer is pledged to the payment of the Series 2021 Bonds.

4. The Bond Resolution has been duly adopted by the Issuer and constitutes a valid and legally binding obligation of the Issuer enforceable against the Issuer. The Bond Resolution creates a valid lien on the Net Revenues and other funds pledged by the Bond Resolution for the security of the Series 2021 Bonds on a parity with any Parity Bonds or Parity Obligations issued or to be issued, as provided in the Bond Resolution.

5. The interest on the Series 2021 Bonds is: (a) excluded from gross income for federal income tax purposes; and (b) not an item of tax preference for purposes of the federal alternative minimum tax. The opinions set forth in this paragraph are subject to the condition that the Issuer comply with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Series 2021 Bonds in order to preserve the exclusion of the interest on the Series 2021 Bonds from gross income for federal income tax purposes. The Issuer has covenanted to comply with all of these requirements. Failure to comply with certain of these requirements may cause interest on the Series 2021 Bonds to be included in gross income for federal income tax purposes retroactive to the date of issuance of the Series 2021 Bonds. The Series 2021 Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code, and, in the case of certain financial institutions (within the meaning of Section 265(b)(5) of the Code), a deduction is allowed for 80 percent of that portion of such financial institution's interest expense allocable to interest on the Series 2021 Bonds. We express no opinion regarding other federal tax consequences arising with respect to the Series 2021 Bonds.

6. The interest on the Series 2021 Bonds is exempt from income taxation by the State of Kansas.

We express no opinion regarding the perfection or priority of the lien on the Net Revenues or other funds pledged under the Bond Resolution or tax consequences arising with respect to the Series 2021 Bonds other than as expressly set forth in this opinion.

The rights of the owners of the Series 2021 Bonds and the enforceability thereof may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally and by equitable principles, whether considered at law or in equity.

This opinion is given as of its date, and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may come to our attention or any changes in law that may occur after the date of this opinion.

KMC:daa