

**CERTIFICATE REGARDING THE SUFFICIENCY
OF REVENUE SOURCES**

I, Bobby G. Myers, Treasurer of the County of Union, Illinois (the "County"), in satisfaction of a condition precedent to the issuance of the \$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)) and the \$725,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010C (collectively, the "Bonds") of the County as "alternate bonds" under the provisions of Section 15 of the Local Government Debt Reform Act, hereby certify as follows:

1. The most recent audited financial statements of the County are for the fiscal year ended November 30, 2009 and have been audited by Tanner Marlo CPAs, Inc., certified public accountants, whose Independent Auditors' Report with respect to such financial statements is dated November 30, 2009. Based upon such audited financial statements, the aggregate amount of, (a) the one percent (1%) public facility sales tax that was approved via referendum on February 2, 2010 for purposes of public facilities and (b) the County's receipts of State of Illinois Income Taxes and share of County Sales Taxes, distributed pursuant to applicable law, each of which constitutes a "Revenue Source" within the meaning of Section 15 of the Local Government Debt Reform Act, for fiscal year ended November 30, 2009, as set forth in Exhibit A attached hereto.

2. As of the time immediately following the issuance of the Bonds other than the County's General Obligation Self-Insurance Bonds (Alternate Revenue Source), Series 2006, no other "alternate bonds," under Section 15 of the Local Government Debt Reform Act, payable from the Revenue Sources will be outstanding.

3. Based on the most recent audited financial statements, I certify that the Revenue Sources are in each year to final maturity of the Bonds projected to be not less than 1.25 times the aggregate annual debt service in each such year on the Bonds.

IN WITNESS WHEREOF, I have hereunto set my hand, this 29th day of September, 2010.

COUNTY OF UNION, ILLINOIS

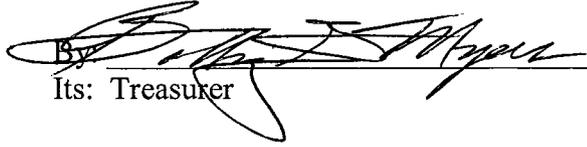
By 
Its: Treasurer

EXHIBIT A

[SEE FEASIBILITY REPORT TAB 26]