

CERTIFICATION

Lessee: Jefferson County PO Box 321 Oskaloosa, Kansas 66066

Lessor: Denison State Bank 421 New York Holton, Kansas 66436

Date of Lease: October 1, 2005

We the undersigned, being the duly elected Commissioners of Jefferson County, representing the Lessee under the Lease with Option to Purchase Agreement referred to above (the "Lease"), do hereby approve the following resolution and certify that said resolution has not been amended or rescinded and is in full force and effect on this date:

Resolution 2005-51

RESOLVED, by the Jefferson County Board of Commissioners (the Issuer), as follows:

SECTION 1. RECITALS AND AUTHORIZATION. The Issuer, as Lessee, will heretofore enter into a Lease Purchase Agreement dated October 1, 2005 (the Lease), with Denison State Bank, as Lessor. It is hereby determined that it is necessary and desirable and in the best interests of the Issuer to enter into the Lease for the purposes therein specified, and the execution and delivery of the Lease by the Issuer are hereby approved, ratified and confirmed.

SECTION 2. DESIGNATION AS QUALIFIED TAX-EXEMPT OBLIGATION. Pursuant to Section 265(b) (3) (B) of the Internal Revenue Code of 1986 (the Code), the Issuer hereby specifically designates the Lease as a "qualified tax-exempt obligation" for purposes of Section 265(b) (3) of the Code. In compliance with Section 265(b) (3) (D) of the Code, the Issuer hereby represents that the Issuer will not designate more than \$10,000,000 of obligations issued by the Issuer in the calendar year during which the Lease is executed and delivered as such "qualified tax-exempt obligations."

SECTION 3. ISSUANCE LIMITATION. In compliance with the requirements of Section 265(b) (3) (C) of the Code, the Issuer hereby represents that the issuer (including all "subordinate entities" of the Issuer within the meaning of Section 265(b) (3) (E) of the Code) reasonably anticipated not to issue in the calendar year during which the Lease is executed and delivered, obligations bearing interest exempt from federal income taxation under Section 103 of the Code (excluding "private activity bonds" as defined in Section 141 of the Code other than qualified 501 (c) (3) bonds) in an amount greater than \$10,000,000.

In witness whereof, we have hereunto set our hand this 13th day of December, 2005

Kevin Hollman
Lynn Luck
David Chubb

Attest: *Linda M. Buttron*
Linda M. Buttron, Jefferson County Clerk

