

September 22, 2010

Illinois Department of Revenue
Willard Ice Building
101 West Jefferson Street
Springfield, Illinois 62702
Attn: Pat Milner

Office of the Comptroller of
the State of Illinois
Director of State Accounting
325 West Adams Street
Springfield, Illinois 62704
Attn: Steve Valasek

Office of the Treasurer of
the State of Illinois
219 State House
Springfield, Illinois 62706
Attn: Alexi Giannoulis

Ladies and Gentlemen:

The County of Union, Illinois (the "County") hereby notifies you that the County Board of the County adopted Ordinance No. 2010-20 on September 7, 2010 and the Chairman of the Board of Commissioners executed a Bond Order dated September 20, 2010 (collectively, the "Ordinance"). Pursuant to the Ordinance, the County has executed and delivered the Paying Agent and Custodial Agreement dated as of September 1, 2010 (the "Paying Agent Agreement") between the County and The Bank of New York Mellon Trust Company, N.A., as paying agent (the "Paying Agent"). The County has issued its \$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 its \$725,000 Taxable General Obligation Bonds (Alternate Revenue Source), Series 2010C (collectively, the "Bonds"). This letter, together with the Ordinance and the Paying Agent Agreement, true and correct copies of which are attached hereto, are hereinafter called the "Pledge Proceedings."

The County hereby certifies that the Pledge Proceedings constitute directives to the Comptroller of the State of Illinois and the Treasurer of the State of Illinois to pay to the Paying Agent on behalf of the County for the purpose of paying and securing the payment of the principal of, premium, if any, and interest on the Bonds when due, all of the (i) 1% County-wide Sales Tax approved via referendum on February 2, 2010 (the "1% County-wide Sales Tax"), and (ii) share of the County's Sales Taxes other than public safety sales taxes (collectively, with the 1% County-wide Sales Tax, the "Escrowed Pledged Revenues") as defined in the Ordinance until the principal of, premium, if any, and interest on the Bonds have been paid in full. The County certifies that it has determined that such Escrowed Pledged Revenues are necessary to pay or secure the payment of the Bonds.

Pursuant to the Pledge Proceedings, you are directed to pay such Escrowed Pledged Revenues directly to the Paying Agent on the date or dates that any payment of such Escrowed Pledged Revenues would have been made to the County, but in any event before the last day of the calendar month in which such payment is scheduled to be made. You are further directed to pay such Escrowed Pledged Revenues to the Paying Agent as follows:

For payments made by fed wire:

The Bank of New York Mellon Trust Company, N.A.
Corporate Trust Department
ABA No. 021000018
Clearing Account No. 111-565
For further credit to Trust A/C No. 509204
East St. Louis, Illinois
Attention: Matthew Biere

Check payments should be forwarded as follows:

The Bank of New York Mellon Trust Company, N.A.
Attention: Matthew Biere
Corporate Trust Department
911 Washington Avenue
St. Louis, Missouri 63101

If you have any questions, contact:

Matthew Biere (314) 613-8209

It is understood and agreed that the following procedures will be observed in response to the Pledge Proceedings: the Illinois Department of Revenue shall prepare vouchers directing the payment of the Escrowed Pledged Revenues to the Paying Agent on behalf of the County. Upon receipt of the vouchers, the State Comptroller will cause orders to be drawn and the State Treasurer will make payment of such orders in accordance with the Pledge Proceedings. Any vouchers received by the State Comptroller will be subject to offset under Section 10.05 of the State Comptroller Act (15 ILCS 405/10.05), and the State Comptroller and the Department of Revenue will establish procedures to implement the offset requirements. Such procedures will, at a minimum, require the State Comptroller to promptly notify the County and the Director of the Bureau of the Budget, in writing, that Escrowed Pledged Revenues payable to the Paying Agent under the Pledge Proceedings have become subject to a request or demand for deduction as authorized under State law.

Please note that the Ordinance (Section 22) provides that no modification of the provisions of the Ordinance shall be made other than with the prior written consent of the owners of not less than sixty-six and two-thirds percent (66-2/3%) in aggregate principal amount of the Bonds.

If the foregoing provisions accurately state the understandings and agreed procedures to be followed, please acknowledge by executing and returning a copy of this letter of direction. This letter may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

Respectfully Submitted,

COUNTY OF UNION, ILLINOIS

By: *Bradell L. ...*
Its: Chairman, Board of Commissioners

Acknowledged:

ILLINOIS DEPARTMENT OF REVENUE

By: _____
Date: _____

COMPTROLLER OF THE STATE OF
ILLINOIS

By: _____
Date: _____

TREASURER OF THE STATE OF
ILLINOIS

By: *Alex G. ...*
Date: _____