

Exhibit 1304

CERTIFICATION OF REFINANCED/RESTRUCTURED PENSION OBLIGATION BONDS

This is to certify that the county has issued Pension Obligation Bonds (POBs) and/or has refinanced or restructured its POBs and is in compliance with the criteria as stated in the Office of Management and Budget Letter dated January 31, 1994 and/or Department of Health and Human Services letter dated February 13, 2003.

I declare that the foregoing is true and correct.

Signature: _____ Date: _____

Name: _____

Title: _____

Phone: _____

Email: _____

Note: This certification must be signed by a chief accounting officer or an authorized deputy of the county.