

A resolution authorizing the County of Franklin, Ohio to give applicable elected representation approval in connection with the issuance of revenue bonds of the County of Delaware, Ohio for the benefit of Willow Brook Christian Communities, and authorizing documents related thereto.

The Board of County Commissioners of the County of Franklin, Ohio met in regular session on the 26th day of January, 2010, with the following members present:

WHEREAS, the County of Franklin, Ohio (the "County") previously issued its Adjustable Rate Demand Health Care Facilities Revenue Bonds, Series 2004 (Willow Brook Christian Home Project) in the original principal amount of \$7,730,000 (the "Prior Bonds") for the purpose of financing the cost of acquiring, constructing and equipping of a retirement and health care community located at 55 Lazelle Road, Columbus, County of Franklin, Ohio (the "Project") and paying costs of issuance associated with the issuance of the Prior Bonds; and

WHEREAS, Willow Brook Christian Communities (the "Corporation"), in connection with the refinancing of various other hospital revenue bonds, has requested the County of Delaware, Ohio to authorize the issuance of Adjustable Rate Demand Health Care Facilities Revenue Bonds, Series 2010 (Willow Brook Christian Home) in one or more series of the County of Delaware, Ohio (the "Series 2010 Bonds"), for the purpose of, together with other available moneys of the Corporation, (1) refinancing certain outstanding taxable debt (the "Prior Indebtedness"), the proceeds of which were used for the refunding of the outstanding principal amount of the Prior Bonds and (2) paying certain costs and expenses of the County and the Corporation incurred in connection with the issuance of the Series 2010 Bonds and the refinancing of the Prior Indebtedness; and

WHEREAS, pursuant to Section 147(f) of the Internal Revenue Code of 1986, as amended (the "Code"), a public hearing was held by the County in connection with the issuance of the Series 2010 Bonds on January 26, 2010 after publication of notice therefore, evidence of publication of which has been submitted to this Board, and Section 147(f) of the Code also requires that prior to their issuance, the Series 2010 Bonds must be approved by the "applicable elected representative" as defined therein, which in this issuance is the Board of County Commissioners (the "Board") of the County.

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NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Franklin, Ohio that:

Section 1. This Board, as the "applicable elected representative" of the County for purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended, hereby approves the issuance of the Series 2010 Bonds in one or more series in the aggregate principal amount not to exceed \$6,800,000. In sole reliance upon information provided by the Corporation, it is anticipated that the proceeds of the Series 2010 Bonds will be used to finance and refinance the costs of the acquisition, construction, installation or equipping of the Project, and that the Project shall be owned by the Corporation.

Section 2. That the Series 2010 Bonds issued by the County shall not be, and are not, general obligations, debt or bonded indebtedness of the County, and the holders or owners of such Series 2010 Bonds shall not have the right to have excises or taxes levied by the County for the payment of principal of, or interest or premium, if any, on such Series 2010 Bonds. Such payment shall be made only from funds provided by the Corporation or its subsidiaries and affiliates.

Section 3. That any County Commissioner or the Clerk of the County be and hereby are authorized to execute and deliver on behalf of the County such other certificates, documents and instruments in connection with the issuance of the Series 2010 Bonds as may be required, necessary or appropriate, including, without limitation, transcript certificates.

Section 4. Severability. If any section, paragraph or provision of this Bond Resolution shall be held to be ;invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Bond Resolution.

Section 5. Sunshine Law. The Issuer hereby finds and determines that all formal actions relative to the adoption of this Bond Resolution were taken in an open meeting of the Issuer, and that all deliberations of the Issuer and of its committees, if any, which resulted in formal action,

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were in meetings open to the public, in full compliance with applicable legal requirements, including Section 121.22, Ohio Revised Code.

Section 6. Effective Date. This Bond Resolution shall take effect and be in force immediately upon its passage by the Issuer.

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