APPENDIX H

LETTER FROM CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of the state or political subdivision owner or operator, or the state or a political subdivision serving as a guarantor]. This letter is in support of the bond rating test to demonstrate financial responsibility for taking corrective action and compensating third parties for bodily injury and property damage caused by accidental releases in the amount of at least [insert: applicable dollar amount from paragraph (H)(1) of rule 1301:7-9-05 of the Ohio Administrative Code in words] dollars per occurrence and [insert: applicable dollar amount from paragraph (J)(1) of rule 1301:7-9-05 of the Ohio Administrative Code in words] dollars annual aggregate arising from operating (an) underground storage tank(s).

Underground storage tanks at the following facilities are assured by this bond rating test: [List for each facility: The name and address of the facility where tanks are assured by the bond rating test].

The details of the issue date, maturity, outstanding amount, bond rating, and bond rating agency of all outstanding bond issues that are being used by [insert: name of state or political subdivision owner or operator, or the state or a political subdivision serving as a guarantor] to demonstrate financial responsibility are as follows: [complete table]

<table>
<thead>
<tr>
<th>Issue Date</th>
<th>Maturity Date</th>
<th>Outstanding Amount</th>
<th>Bond Rating</th>
<th>Rating Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>[Moody's or Standard &amp; Poor's]</td>
</tr>
</tbody>
</table>

The total outstanding obligation of [insert: the total of the Outstanding Amount column in words] dollars, excluding refunded bond issues, exceeds the minimum amount of one million dollars. All outstanding general obligation bonds issued by this government that have been rated by Moody's or Standard & Poor's are rated as at least investment grade (Moody's Baa or Standard & Poor's BBB) based on the most recent ratings published within the last twelve months. Neither rating service has provided notification within the last twelve months of downgrading of bond ratings below investment grade or of withdrawal of bond rating other than for repayment of outstanding bond issues.

I hereby certify that the wording of this letter is identical to the wording specified in Appendix H of rule 1301:7-9-05 of the Ohio Administrative Code as such regulations were constituted on the date shown immediately below.
[Insert: Date]

[Signature of the Chief Financial Officer]

[Insert: The Printed Name of the Chief Financial Officer]

[Insert: Official Title of the Chief Financial Officer]