

CERTIFICATE OF RESOLUTION

The undersigned Authorized Signatory of Southwest Kansas Groundwater Management (the "Employer"), hereby certifies that the following is a true and accurate copy of the resolutions which were duly adopted by the Board of Directors of the Employer on January 15, 2010; that the passage of said resolutions was in all respects legal; and that the resolutions have not been modified or rescinded as of the date hereof:

WHEREAS, the Employer established the Southwest Kansas Groundwater Management Employees 401(k) Profit Sharing Plan (the "Plan") effective January 1, 1985 for the benefit of certain employees of the Employer; and

WHEREAS, in order to incorporate the provisions of EGTRRA and subsequent legislation, it has become necessary to amend and restate the Plan effective January 1, 2010; and

WHEREAS, pursuant to Article 8.1 of the Plan, the Employer has the right to amend the Plan; and

NOW, THEREFORE, BE IT RESOLVED, that, with the consent of the Board of Directors, the form of the amended and restated Plan be, and it hereby is, adopted and approved in its entirety; provided, however, that with concurrence of legal counsel for the Employer, the proper officers of the Employer shall be, and hereby are, authorized and directed to make such changes to the Plan as shall be deemed necessary or advisable to improve administration of the Plan or to obtain approval of the Plan from the Internal Revenue Service, if applicable; and

BE IT FURTHER RESOLVED, that the proper officers of the Employer, acting for and on behalf of the Employer, be, and they hereby are, authorized and directed to take such actions as may be deemed necessary or advisable to carry out the intent and purpose of these resolutions, including, without limitation, delivering to the Trustee of the Plan one or more counterparts of the amended and restated Plan, and delivering to the Plan Administrator a copy of the Summary Plan Description for distribution to participants.

The undersigned further certifies that attached hereto are true copies of the Southwest Kansas Groundwater Management Employees 401(k) Profit Sharing Plan as amended and restated (comprised by the Adoption Agreement, the Security Financial Resources, Inc. Defined Contribution Prototype Plan and Trust, and the IRS favorable opinion letter dated March 31, 2008), the Funding Policy and Method and the Summary Plan Description that were approved and adopted in the foregoing resolutions.

SOUTHWEST KANSAS GROUNDWATER MANAGEMENT

Clay Scott
Name: Clay Scott
Title: President

4-14-10
Date