



UNITED FIRE & CASUALTY COMPANY
HOME OFFICE — CEDAR RAPIDS, IOWA

CERTIFIED COPY OF POWER OF ATTORNEY

(Original on file at Home Office of Company — See Certification)

KNOW ALL MEN BY THESE PRESENTS, That the UNITED FIRE & CASUALTY COMPANY, a corporation duly organized and existing under the laws of the State of Iowa, and having its principal office in Cedar Rapids, State of Iowa, does make, constitute and appoint Richard J. Ehlinger, or Maynard L. Hansen, or Scott McIntyre, Jr., or R. G. Heckroth, or J. F. Coleman, or J. A. Chapin, or Lois M. Schuchmann, or Mark Wiebersch, or David A. Lange, All Individually

of Cedar Rapids, Iowa

its true and lawful Attorney(s)-in-Fact with power and authority hereby conferred to sign, seal and execute in its behalf all lawful bonds, undertakings and other obligatory instruments of similar nature as follows:

--Any and All Bonds--

and to bind UNITED FIRE & CASUALTY COMPANY thereby as fully and to the same extent as if such instruments were signed by the duly authorized officers of UNITED FIRE & CASUALTY COMPANY and all the acts of said Attorney, pursuant to the authority hereby given are hereby ratified and confirmed.

The Authority hereby granted shall expire June 26, 19 89 unless sooner revoked.

This power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the Board of Directors of the Company on April 18, 1973.

"Article V — Surety Bonds and Undertakings."

Section 2. Appointment of Attorney-in-Fact. "The President or any Vice President, or any other officer of the Company, may, from time to time, appoint by written certificates attorneys-in-fact to act in behalf of the Company in the execution of policies of insurance, bonds, undertakings and other obligatory instruments of like nature. The signature of any officer authorized hereby, and the Corporate seal, may be affixed by facsimile to any power of attorney or special power of attorney or certification of either authorized hereby: such signature and seal, when so used, being adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed. Such attorneys-in-fact, subject to the limitations set forth in their respective certificates of authority shall have full power to bind the Company by their signature and execution of any such instruments and to attach the seal of the Company thereto. The President or any Vice President, the Board of Directors or any other officer of the Company may at any time revoke all power and authority previously given to any attorney-in-fact.

IN WITNESS WHEREOF, the UNITED FIRE & CASUALTY COMPANY has caused these presents to be signed by its vice president and its corporate seal to be hereto affixed this

26th day of June, A.D. 19 87

UNITED FIRE & CASUALTY COMPANY

By *Harold A. Hagen*
Executive Vice President



State of Iowa, County of Linn, ss:

On this 26th day of June 19 87, before me personally came Harold A. Hagen to me known, who being by me duly sworn, did depose and say: that he resides in Cedar Rapids, State of Iowa; that he is a Vice President of the UNITED FIRE & CASUALTY COMPANY, the corporation described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

C. Richard Ekstrand
Notary Public

My commission expires August 10, 19 89



CERTIFICATION

I, the undersigned officer of the UNITED FIRE & CASUALTY COMPANY, do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Section of the By-Laws of said Company as set forth in said Power of Attorney, with the ORIGINALS ON FILE IN THE HOME OFFICE OF SAID COMPANY, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

In testimony whereof I have hereunto subscribed my name and affixed the corporate seal of the said

Company this 28th day of December 19 87

Glen W. Smith, Jr.
Secretary



LAUGHLIN, PETERSON & LANG

MARK L. LAUGHLIN
ROBERT F. PETERSON
JAMES E. LANG
KELLY S. BREEN

ATTORNEYS AT LAW
11306 DAVENPORT STREET
OMAHA, NEBRASKA 68154-2630
(402) 330-1900

January 11, 1987

Clerk of Sarpy County
Sarpy County Courthouse
1250 Golden Gate Drive
Papillion, NE 68046

Re: Sanitary and Improvement District No. 81

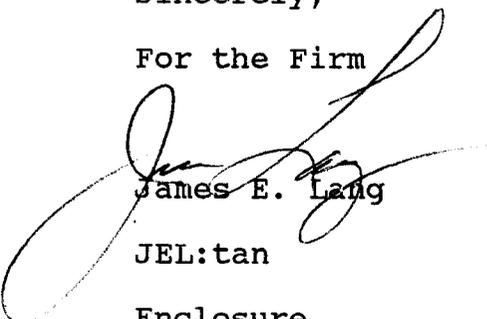
Dear Clerk:

Please file the enclosed clerk bond with your office for the above district and return a stamped copy of this letter to the undersigned in the envelope provided as our record that this has been filed.

If you have any questions, please let me know.

Sincerely,

For the Firm


James E. Lang

JEL:tan

Enclosure

Copy returned 1-19-88





UNITED FIRE & CASUALTY COMPANY
HOME OFFICE - CEDAR RAPIDS, IOWA

CERTIFIED COPY OF POWER OF ATTORNEY

(Original on file at Home Office of Company - See Certification)

KNOW ALL MEN BY THESE PRESENTS, That the UNITED FIRE & CASUALTY COMPANY, a corporation duly organized and existing under the laws of the State of Iowa, and having its principal office in Cedar Rapids, State of Iowa, does make, constitute and appoint Richard J. Ehlinger, or Maynard L. Hansen, or Scott McIntyre, Jr., or R. G. Heckroth, or J. F. Coleman, or J. A. Chapin, or Lois M. Gerner, or L. B. Holden, All Individually

of Cedar Rapids, Iowa

its true and lawful Attorney(s)-in-Fact with power and authority hereby conferred to sign, seal and execute in its behalf all lawful bonds, undertakings and other obligatory instruments of similar nature as follows:

--Any and all bonds--

and to bind UNITED FIRE & CASUALTY COMPANY thereby as fully and to the same extent as if such instruments were signed by the duly authorized officers of UNITED FIRE & CASUALTY COMPANY and all the acts of said Attorney, pursuant to the authority hereby given are hereby ratified and confirmed.

The Authority hereby granted shall expire September 1, 1986 unless sooner revoked.

This power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the Board of Directors of the Company on April 18, 1973.

"Article V - Surety Bonds and Undertakings."

Section 2. Appointment of Attorney-in-Fact. "The President or any Vice President, or any other officer of the Company, may, from time to time, appoint by written certificates attorneys-in-fact to act in behalf of the Company in the execution of policies of insurance, bonds, undertakings and other obligatory instruments of like nature. The signature of any officer authorized hereby, and the Corporate seal, may be affixed by facsimile to any power of attorney or special power of attorney or certification of either authorized hereby; such signature and seal, when so used, being adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed. Such attorneys-in-fact, subject to the limitations set forth in their respective certificates of authority shall have full power to bind the Company by their signature and execution of any such instruments and to attach the seal of the Company thereto. The President or any Vice President, the Board of Directors or any other officer of the Company may at any time revoke all power and authority previously given to any attorney-in-fact.

IN WITNESS WHEREOF, the UNITED FIRE & CASUALTY COMPANY has caused these presents to be signed by its vice president and its corporate seal to be hereto affixed this 1st day of September, A.D. 1984



UNITED FIRE & CASUALTY COMPANY

By *Roy L. Ewen*
Vice President

State of Iowa, County of Linn, ss:

On this 1st day of September 1984, before me personally came Roy L. Ewen to me known, who being by me duly sworn, did depose and say: that he resides in Cedar Rapids, State of Iowa; that he is a Vice President of the UNITED FIRE & CASUALTY COMPANY, the corporation described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.



Richard Ekstrand
Notary Public

My commission expires August 10, 1986

CERTIFICATION

I, the undersigned officer of the UNITED FIRE & CASUALTY COMPANY, do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Section of the By-Laws of said Company as set forth in said Power of Attorney, with the ORIGINALS ON FILE IN THE HOME OFFICE OF SAID COMPANY, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

In testimony whereof I have hereunto subscribed my name and affixed the corporate seal of the said

Company this 27th day of June

1985

Glen W. Smith, Jr.
Secretary







UNITED FIRE & CASUALTY COMPANY
HOME OFFICE - CEDAR RAPIDS, IOWA

CERTIFIED COPY OF POWER OF ATTORNEY

(Original on file at Home Office of Company - See Certification)

KNOW ALL MEN BY THESE PRESENTS; That the UNITED FIRE & CASUALTY COMPANY, a corporation duly organized and existing under the laws of the State of Iowa, and having its principal office in Cedar Rapids, State of Iowa, does make, constitute and appoint Richard J. Ehlinger, or Maynard L. Hansen, or Scott McIntyre, Jr., or R. G. Heckroth, or J. F. Coleman, or J. A. Chapin, or Lois M. Schuchmann, or L. B. Holden, All Individually

of Cedar Rapids, Iowa
its true and lawful Attorney(s)-in-Fact with power and authority hereby conferred to sign, seal and execute in its behalf all lawful bonds, undertakings and other obligatory instruments of similar nature as follows:

--Any and all bonds--

and to bind UNITED FIRE & CASUALTY COMPANY thereby as fully and to the same extent as if such instruments were signed by the duly authorized officers of UNITED FIRE & CASUALTY COMPANY and all the acts of said Attorney, pursuant to the authority hereby given are hereby ratified and confirmed.

The Authority hereby granted shall expire August 3, 19 87 unless sooner revoked.

This power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the Board of Directors of the Company on April 18, 1973.

"Article V - Surety Bonds and Undertakings."

Section 2. Appointment of Attorney-in-Fact. "The President or any Vice President, or any other officer of the Company, may, from time to time, appoint by written certificates attorneys-in-fact to act in behalf of the Company in the execution of policies of insurance, bonds, undertakings and other obligatory instruments of like nature. The signature of any officer authorized hereby, and the Corporate seal, may be affixed by facsimile to any power of attorney or special power of attorney or certification of either authorized hereby; such signature and seal, when so used, being adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed. Such attorneys-in-fact, subject to the limitations set forth in their respective certificates of authority shall have full power to bind the Company by their signature and execution of any such instruments and to attach the seal of the Company thereto. The President or any Vice President, the Board of Directors or any other officer of the Company may at any time revoke all power and authority previously given to any attorney-in-fact.

IN WITNESS WHEREOF, the UNITED FIRE & CASUALTY COMPANY has caused these presents to be signed by its vice president and its corporate seal to be hereto affixed this 3rd day of August, A.D. 19 85



UNITED FIRE & CASUALTY COMPANY

By *Roy L. Ewen*
Vice President

State of Iowa, County of Linn, ss:

On this 3rd day of August 1985, before me personally came Roy L. Ewen to me known, who being by me duly sworn, did depose and say: that he resides in Cedar Rapids, State of Iowa; that he is a Vice President of the UNITED FIRE & CASUALTY COMPANY, the corporation described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.



C. Richard Ekstrand

Notary Public
My commission expires Aug. 10, 19 85

CERTIFICATION

I, the undersigned officer of the UNITED FIRE & CASUALTY COMPANY, do hereby certify that I have compared the foregoing copy of the Power of Attorney and affidavit, and the copy of the Section of the By-Laws of said Company as set forth in said Power of Attorney, with the ORIGINALS ON FILE IN THE HOME OFFICE OF SAID COMPANY, and that the same are correct transcripts thereof, and of the whole of the said originals, and that the said Power of Attorney has not been revoked and is now in full force and effect.

In testimony whereof I have hereunto subscribed my name and affixed the corporate seal of the said

Company this 31st day of October 19 85



Glen W. Smith, Jr.
Secretary

