CERTIFICATE

The undersigned hereby certify that they are the Chairperson and Clerk of Sanitary and Improvement District Number 104 of Sarpy County, Nebraska, (the "District") and hereby further certify as follows:

1. Annexed to this certificate is a true and correct transcript of the proceedings of the Board of Trustees of the District relating to a meeting of said District held on the date and at the time reflected in the meeting minutes contained in said foregoing transcript (the "Meeting"). All of the proceedings of the District and of the Board of Trustees thereof which are set out in the annexed and foregoing transcript have been fully recorded in the journal of proceedings of the District and the undersigned District Clerk has carefully compared the annexed and foregoing transcript with said journal and with the records and files of the District which are in such Clerk's official custody and said transcript is a full, true and complete copy of said journal, records and files which are set out therein.

2. Advance notice for the Meeting was given by publication as set forth in the affidavit of publication contained in the foregoing transcript and was mailed to the Clerk of the municipality or county within whose zoning jurisdiction the District is located at least seven days prior to the date of the Meeting. Advance notice for the Meeting, including notice of agenda subjects, was given to all members of the Board of Trustees. All news media requesting notification of meetings of said body were provided with advance notice of the times and places of such meetings and the subjects to be discussed.

3. All of the subjects addressed at the Meeting were contained in the agenda for the Meeting, which agenda was kept continually current and readily available for public inspection at the address listed in the meeting notice for the Meeting and a copy of which is attached to this Certificate; such subjects were contained in said agenda for at least 24 hours prior to the Meeting and each agenda item was sufficiently descriptive to give the public reasonable notice of the matters to be considered at the Meeting.

4. A current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during the Meeting in the room in which such Meeting was held and all in attendance at the Meeting were informed that such copy of the Nebraska Open Meetings Act was available for review and were informed of the location of such copy in the room in which such Meeting was being held. At least one copy of all resolutions and other reproducible written materials, for which actions are shown in said proceedings, was made available for examination and copying by members of the public at the Meeting.

5. The minutes of the Meeting were in written form and available for public inspection within ten (10) working days after the Meeting or prior to the next convened meeting, whichever occurred earlier, at the office of the District; within thirty (30) days after the date of the Meeting, a copy of the minutes of the Meeting was sent to the Clerk of the municipality or county within whose zoning jurisdiction the District is located.

6. No litigation is now pending or threatened to restrain or enjoin the District from the issuance and delivery of any warrants or other obligations issued by the District or the levy and collection of tax or other revenues or relating to any of the improvements for which any such warrants or other obligations were or are issued nor in any manner questioning the proceedings and authority under which any such warrants or other obligations were or are issued or affecting the validity thereof; neither the corporate existence or boundaries of the District nor the title of its present officers to their respective offices is being contested; no authority or proceedings for the issuance of any warrants or other obligations by the District have been repealed, revoked or rescinded as of the date hereof. All actions taken by the Board of Trustees referred to in said transcript were taken at a public meeting while open to the attendance of the public.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures this 12th day of March 2009.

John R. Hill, Jr., Chairperson

Shari Hoelker, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 104
OF
SARPY COUNTY, NEBRASKA
BOARD OF TRUSTEES MEETING
March 12, 2009

MINUTES

PRESENT: Shari Hoelker, John R. Hill, Jr. and Michael Walker

ABSENT: Brian McKenzie and Jillian Burns

LOCATION: 7020 Highland Boulevard, Omaha, Nebraska

TIME: 6:30 p.m.

Notice was given in advance thereof by posting in three conspicuous places within the District, a designated method for giving notice, a copy of the Certificate of Posting being attached to these minutes. Notice of this meeting was given to all members of the Board of Trustees, and a copy of their acknowledgment of receipt of notice is attached to these minutes. Availability of the agenda was communicated in the published notice and in the notice to the Trustees of this meeting. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The Chairperson publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held.

Shari Hoelker advised that Board that she had received a letter from the District's fiscal agent recommending the District refinance the current bonds of the District. After some discussion, John R. Hill, Jr. made a motion to instruct the fiscal agent to prepare the necessary documents to refinance the current bonds of the District. Said motion being seconded by Shari Hoelker and on roll call, the following voted for the passage and adoption of said motion:

AYE: John R. Hill, Jr., Shari Hoelker and Michael Walker
The following voted NAY: None.

Thereupon, the Chairperson declared said motion carried and said resolution passed and adopted.

The Clerk then presented the following statements and recommended the issuance of warrants in payment thereof:

General Warrants

OPPD	**$ 3,793.01**
Adams & Sullivan, P.C.	**$ 800.00**
O'Donnell, Ficenec, Wills & Ferdig	**$ 216.55**

Trustee Michael Walker introduced the following resolution and moved its adoption:

BE IT RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, that the Chairperson and Clerk be and they hereby are authorized and directed to execute and deliver General Warrant Nos. **3812 - 3814** of the District, dated the date of this meeting, to the following payees in the following amounts, said general warrants to be drawn on the **General Fund** of the District and to draw interest at the rate of Seven percent (7%) per annum (interest to be payable in February of each year) and to be redeemed no later than **March 12, 2012**, each subject to extension of said maturity date by order of the District Court of Sarpy County, Nebraska, after notice is given as required by law, to-wit:

Warrant No. 3812 for $3,793.01 payable to OPPD
Warrant No. 3814 for $800.00 payable to Adams & Sullivan, P.C.
Warrant No. 3815 for $216.55 payable to O'Donnell, Ficenec, Wills & Ferdig

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, that both they and the district hereby find and determine and covenant, warrant and agree as follows: the improvements and/or facilities being financed or refinanced by the above Warrants are for essential governmental functions and are designed to serve members of the general public on an equal basis; all said improvements have from the time of their first acquisition and construction been owned, are owned and are to be owned by the District or another political subdivision; to the extent special assessments have been or are to be levied for any of said improvements, such special assessments have been or are to be levied under Nebraska law as a matter of general application to all property specially benefited by said improvements in the District; the development of the land in the District is for residential or commercial use and the development of the land in the District for sale and occupation by the general public has proceeded and is proceeding with reasonable speed; other than any incidental use of said improvements by a developer during the initial period of development of said improvements, there have been, are and will be no persons with rights to use such improvements other than as members of the general public; none of the proceeds of said Bonds or any refinanced indebtedness have been or will be loaned to any private person or entity; the District hereby authorizes and directs the Chairperson or Clerk to file or cause to be filed, when due, an information reporting form pursuant to Section 149(e) of the Internal Revenue Code of 1986, as amended, pertaining to the above Warrants; and the District does not reasonably expect to sell or otherwise dispose of said improvements and/or facilities, in whole or in part, prior to the last maturity of the above Warrants.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, that the District hereby covenants, warrants and agrees as follows: (a) to take all actions necessary under current federal law to maintain the tax-exempt status (as to taxpayers generally) of interest in the above warrants; and (b) to the extent that it may lawfully do so, the District hereby designates the above warrants as its "qualified tax-exempt obligations" under Section 265 (b) (3) (B) (i) (III) of the Internal Revenue Code of 1986 as amended and covenants and warrants that the District does not reasonably expect to issue warrants or bonds or other obligations aggregating in the principal amount of more than $5,000.00 during the calendar year in which the above warrants are to be issued.

BE IT FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, that this and the preceding resolutions are hereby adopted as the Certificate With Respect to Arbitrage of the District pertaining to the above warrants and the District and the Chairman and Clerk of the District hereby further certify, as of the date of the registration of the above warrants with the County Treasurer of Sarpy County, Nebraska, as follows:

1. No separate reserve or replacement fund has been or will be established with respect to the above warrants. The District reasonably anticipates that monies in its Bond Fund reasonably attributable to the above warrants in excess of the lessor of: (a) 10% of the net principal proceeds of the above warrants, (b) the maximum annual debt service due on the above warrants or (c) 125% of annual debt service due on the above warrants will be expanded for payment of principal of an interest on the above warrants within thirteen months after receipt of such monies. That amount which is currently held in the District's Bond Fund which exceeds the amount which is to be expended for payment of principal and interest on the above warrants within thirteen months after receipt of such monies, plus that amount arrived at pursuant to the immediately preceding sentence, will not be invested in any securities or any other investment obligations which bear a yield, as computed in accordance with the actuarial method, in excess of the yield on the above warrants.

2. To the best of their knowledge, information and belief, the above expectations are reasonable.

3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

4. The Certificate is being passed, executed and delivered pursuant to Sections 1.148-2(b)(2) of the Income Tax Regulations under the Internal Revenue Code of 1986, as amended.

Motion seconded by Trustee John R. Hill, Jr.. On roll call, the following voted for the passage and adoption of said resolution:

AYE: Shari Hoelker, John R. Hill, Jr. and Michael Walker.
The following voted NAY: None.

Thereupon, the Chairperson declared said motion carried and said resolution passed and adopted.

John R. Hill, Jr., Chairperson

Shari Hoelker, Clerk

CERTIFICATE
OF
POSTING

I, the undersigned Clerk of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, hereby certify that the notice of the meeting of the Board of Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, on the 12th day of March 2009, was posted by me on the ____ day of March 2009, in three conspicuous places in the District.

I further certify that the said notice remained posted until the 12th day of March 2009.

Shari Hoelker

Shari Hoelker, Clerk

ACKNOWLEDGMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned Trustees of Sanitary and Improvement District No. 104 of Sarpy County, Nebraska, hereby acknowledge receipt of advance notice of a meeting of the Board of Trustees of said district and the agenda for such meeting held at 6:30 p.m. on March 12, 2009, at 7020 Highland Boulevard, Omaha, Nebraska.

Dated this 12th day of March 2009

Jillian Burns

Jillian Burns

Brian McKenzie

Michael Walker

John R. Hill, Jr.

Shari Hoelker

Shari Hoelker

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA

NO. 3812

TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex Officio Treasurer of the District)

ISSUE DATE March 12, 20 09

PAY TO OPPD OR SUBSEQUENT REGISTERED OWNER HEREOF

Three Thousand Seven Hundred and Ninty Three 01/100 DOLLARS ($ 3,793.01)

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY:

THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF 7 PER CENTUM PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON REDEMPTION HEREOF. PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTRAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT AND REGISTRAR MAY TREAT THE REGISTERED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTRAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTRAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT.

THIS WARRANT SHALL BECOME DUE ON March 12, 20 12 (UNLESS REDEEMED PRIOR TO SAID DATE). NOTICE OF REDEMPTION PRIOR TO MATURITY SHALL BE MAILED TO THE REGISTERED OWNER AT LEAST 7 DAYS PRIOR TO REDEMPTION DATE.
THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:

GREAT WESTERN BANK
9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320

CHAIRMAN

CLERK

IN PAYMENT OF

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA

NO. 3813

TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex Officio Treasurer of the District)

ISSUE DATE March 12, 20 09

PAY TO Adams & Sullivan, P.C. OR SUBSEQUENT REGISTERED OWNER HEREOF

Eight Hundred 00/100 DOLLARS ($ 800.00)

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY:

THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF 7 PER CENTUM PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON REDEMPTION HEREOF. PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTRAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT AND REGISTRAR MAY TREAT THE REGISTERED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTRAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTRAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT.

THIS WARRANT SHALL BECOME DUE ON March 12, 20 12 (UNLESS REDEEMED PRIOR TO SAID DATE). NOTICE OF REDEMPTION PRIOR TO MATURITY SHALL BE MAILED TO THE REGISTERED OWNER AT LEAST 7 DAYS PRIOR TO REDEMPTION DATE.
THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:

GREAT WESTERN BANK
9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320

CHAIRMAN

CLERK

IN PAYMENT OF

WARRANT OF SANITARY AND IMPROVEMENT DISTRICT NO. 104 OF SARPY COUNTY, NEBRASKA

NO. 3814

TO: TREASURER OF SARPY COUNTY, NEBRASKA
(Ex Officio Treasurer of the District)

ISSUE DATE March 12, 20 09

PAY TO O'Donnell, Ficenec, Wills & Ferdig OR SUBSEQUENT REGISTERED OWNER HEREOF

Two Hundred and Sixteeen 55/100 DOLLARS ($ 216.55)

AND CHARGE TO THE GENERAL ACCOUNT OF THE DISTRICT.
IF THIS WARRANT IS REGISTERED BY THE COUNTY TREASURER, THE FOLLOWING PROVISIONS SHALL APPLY:

THIS WARRANT SHALL DRAW INTEREST AT THE RATE OF 7 PER CENTUM PER ANNUM FROM DATE OF REGISTRATION UNTIL PAID, PAYABLE UPON REDEMPTION HEREOF. PAYMENT OF PRINCIPAL AND ACCRUED INTEREST THEN DUE SHALL BE MADE UPON PRESENTATION OF THIS WARRANT TO THE PAYING AGENT. THE REGISTRAR SHALL MAINTAIN RECORDS OF THE OWNERSHIP AND TRANSFER HEREOF AND THE DISTRICT, THE COUNTY TREASURER AND THE PAYING AGENT AND REGISTRAR MAY TREAT THE REGISTERED OWNER AS SHOWN BY SUCH RECORDS AS THE ABSOLUTE OWNER FOR ALL PURPOSES. THE OWNERSHIP OF THIS WARRANT MAY BE TRANSFERRED ONLY UPON PRESENTATION HEREOF TO THE REGISTRAR, ACCOMPANIED BY AN ASSIGNMENT IN FORM SATISFACTORY TO THE REGISTRAR, DULY EXECUTED BY THE REGISTERED OWNER OR DULY AUTHORIZED AGENT.

THIS WARRANT SHALL BECOME DUE ON March 12, 20 12 (UNLESS REDEEMED PRIOR TO SAID DATE). NOTICE OF REDEMPTION PRIOR TO MATURITY SHALL BE MAILED TO THE REGISTERED OWNER AT LEAST 7 DAYS PRIOR TO REDEMPTION DATE.
THE PAYING AGENT AND REGISTRAR FOR THIS WARRANT IS:

GREAT WESTERN BANK
9290 West Dodge Road, Suite 202, Omaha, NE 68114-3320

CHAIRMAN

CLERK

IN PAYMENT OF

your energy partner

OPPD

Omaha Public Power District

ACCOUNT NUMBER: **9604100080**

0014488 **2** 0226

STATEMENT DATE February 26, 2009

Amount Paid _____

Net Amount Due Upon Receipt **$7,608.81**

Gross Amount Due After Mar 18, 2009 **$7,608.81**

SID 104 SARPY
% PATTI PAPEK
1246 GOLDEN GATE DR STE 1
PAPILLION NE 68046-2843

PO BOX 3995
OMAHA NE 68103-0995

0196041000802000007608810000076088120090318 8

Please return this portion with payment - Bring entire bill when making payment in the office

Customer Name: SID 104 SARPY
Service Location: 12809 LILLIAN ST,STLT
OMAHA NE
Account Number: 9604100080

For Bill Inquiries Call The
Omaha Office (402) 346-4636

Billing Period

From	To
1-29-2009	2-26-2009

Method No. Count of Lamps @ Price per Lamp	Amount
Method 61211 60 Lamps @ $15.95 per Lamp @ 28 Days	957.00
Fuel & Transportation Cost Adjust.	28.38
Sales Tax	54.20
Method 15211 155 Lamps @ $16.15 per Lamp @ 28 Days	2,503.25
Fuel & Transportation Cost Adjust.	106.64
Sales Tax	143.54
Total Current Bill	3,793.01
Account Status from Prior Bill	3,815.80
Payments Received	0.00
Net Amount Due Upon Receipt	$7,608.81
Bill Delinquent and Gross Amount Due After 03/18/09	$7,608.81

SEE REVERSE SIDE

Adams & Sullivan, P.C.
1246 Golden Gate Drive
Papillion, NE 68046

ADAMS & SULLIVAN, P.C.

Date: 3/12/2009

Shari Hoelker
SID 104
7020 Highland Boulevard
Omaha, NE 68128

Regarding: SID 104, Monthly Retainer
Invoice No: 02046

Services Rendered

Date	Description
3/12/2009	Legal services provided the District

		Total Fees	$800.00
Total New Charges			$800.00
Previous Balance			$1,829.42
2/20/2009	Payment	56254	$-1,829.42
Total Payments and Credits			$-1,829.42
Balance Due			$800.00

O'Donnell, Ficenec, Wills & Ferdig, LLP

4815 South 107th Avenue Omaha NE 68127-1904
402-592-3800
Fax: 402-592-7747
www.ofwf.com

Gerald A. Wills, C.P.A.
Ronald W. Ferdig, C.P.A.
Lawrence A. Wolfe, C.P.A.
Richard P. Edgar, C.P.A.
Steven M. Povich, C.P.A.
John Keblesh, C.P.A.

Gregory A. Harr, C.P.A.
Dwain E. Wulf, C.P.A.
Daniel R. Holt, C.P.A.
Daniel A. Dudley, C.P.A.
Geoffrey F. Schnathorst, C.P.A.
Catherine T. Kellogg, C.P.A.

SID No. 104 (Sarpy)
1246 Golden Gate Drive
Suite 1
Papillion, NE 68046

Invoice No. 54620
Date 02/17/2009
Client No. 60061

Services rendered to January 31, 2009 for 1099's and wage reporting. $ 216.55

Current Amount Due $ 216.55

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
216.55	0.00	0.00	0.00	0.00	216.55

Interest will be charged on any amounts outstanding 90 days or older at the rate of 1.25% per month. If you wish to pay by credit card, please call 592-3800 and ask for Sue.