



10250 Regency Circle, Suite 300
Omaha, Nebraska 68114-3728
Telephone (402) 397-5500
Fax (402) 397-4853
www.pheblaw.com

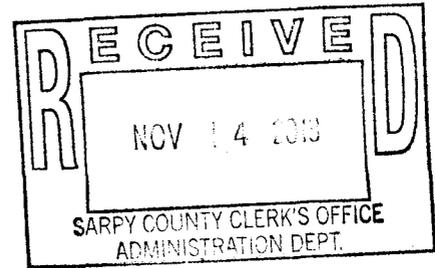
Thomas R. Pansing, Jr.
Dennis P. Hogan, III
David D. Ernst*
John Q. Bachman
James D. Buser*
David L. Welch*
Matthew T. Payne
Lisa M. Meyer*
Mark J. LaPuzza

Jeffrey A. Nix**
Ashley E. Dieckman
William E. Rooney, III*
Amanda M. McMichael*
Jeremiah D. Elliott*

Harry B. Otis (1920-2003)
*Also Admitted In Iowa
**Also Admitted in California

Email: jbachman@pheblaw.com

November 13, 2013



Ms. Deb Houghtaling
Sarpy County Clerk
1210 Golden Gate Drive
Papillion, NE 68046

Re: Merger of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska ("S.I.D. No. 284") and Sanitary and Improvement District No. 297 of Sarpy County, Nebraska ("S.I.D. No. 297")

Dear Ms. Houghtaling:

Please be advised that the merger of S.I.D. No. 284 and S.I.D. No. 297 has been completed. For that purpose, please find enclosed the following:

- Agreement and Plan of Merger;
- Affidavit of Publication regarding Notice of Merger;
- Articles/Certificate of Merger;
- Merger Resolution adopted by S.I.D. No. 284; and
- Merger Resolution adopted by S.I.D. No. 297

The merger was completed pursuant to §31-768 of the Nebraska statutes. The terms and conditions of the merger and merging resolutions provide that all liabilities, obligations and debts will be assumed by the surviving district, S.I.D. No. 297 and the assets and liabilities of S.I.D. No. 284 will be transferred to S.I.D. No. 297. New warrants will be issued by S.I.D. No. 297 to the existing warrant holders of S.I.D. No. 284 in appropriate principal and accrued interest amounts, with new five (5) year maturity dates in their original order of registration. Also, all cash/investment balances in the general fund and construction fund currently held by the Sarpy County Treasurer for S.I.D. No. 284 should be transferred to the respective funds for S.I.D. No. 297. Upon completion of these matters, S.I.D. No. 284 will be dissolved and no longer in existence and S.I.D. No. 297 will be the surviving S.I.D.

Ms. Deb Houghtaling
November 13, 2013
Page 2

If you have questions, please do not hesitate to contact me.

Very truly yours,


John Q. Bachman

JQB/kr
Encs.

cc: Sarpy County Treasurer
Sarpy County Assessor

AGREEMENT AND PLAN OF MERGER

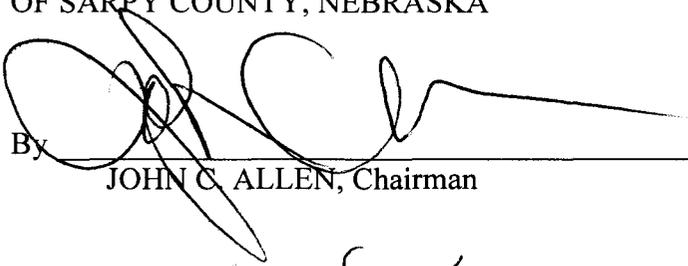
Effective September 25, 2013, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall be merged into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

1. The name of the Surviving District: Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
2. The name of the Merging District: Sanitary and Improvement District No. 284 of Sarpy County, Nebraska.
3. The terms and conditions of the merger are as follows:
 - (a) On the effective date, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, the merging district, shall merge into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, and shall continue to operate under the name Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
 - (b) The merger will not effect a change in the Articles of Association of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
 - (c) Upon the effective date of the merger, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska and all of its municipal identity, existence, purpose, powers, franchises, rights and immunities shall be merged into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska. The separate existence of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall thereupon cease.
 - (d) The chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska shall continue to be the chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
 - (e) On the effective date of the merger, the assets and properties, both real, personal and mixed, and all rights, interests and participations in any property, contracts, bonds, warrants or other obligations, causes of actions, claims, receivables, and every and all other rights and interests and causes of action of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall be vested in and thereafter be effectually the property of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district. All debts, liabilities and claims of creditors against Sanitary and Improvement District No. 284 of

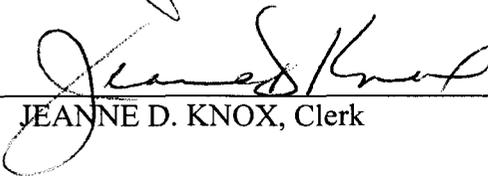
Sarpy County, Nebraska shall continue and be preserved unimpaired and shall thenceforth become the debts, liabilities and claims of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district, and may be enforced against it as if incurred or contracted by it.

4. The Plan of Merger was approved in accordance with Nebraska § 31-768 R.R.S., 2008.

SANITARY AND IMPROVEMENT DISTRICT NO. 297
OF SARPY COUNTY, NEBRASKA

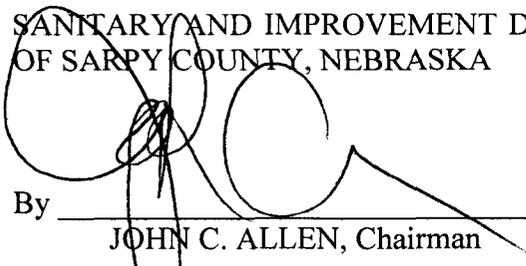
By 

JOHN C. ALLEN, Chairman

By 

JEANNE D. KNOX, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 284
OF SARPY COUNTY, NEBRASKA

By 

JOHN C. ALLEN, Chairman

By 

JEANNE D. KNOX, Clerk

**ARTICLES/CERTIFICATE OF MERGER
OF
SANITARY AND IMPROVEMENT DISTRICT
NO. 297 OF SARPY COUNTY, NEBRASKA
AND
SANITARY AND IMPROVEMENT DISTRICT
NO. 284 OF SARPY COUNTY, NEBRASKA**

Pursuant to Nebraska § 31-768 R.R.S., 2008, Sanitary and Improvement District No. 297 of Sarpy County, Nebraska (the “Surviving District”), adopts the following Articles/Certificate of Merger for the purpose of merging Sanitary and Improvement District No. 284 of Sarpy County, Nebraska (the “Merging District”) into the Surviving District.

1. Attached to these Articles/Certificate and made a part of them is a copy of the Agreement and Plan of Merger dated September 25, 2013.

2. The Agreement and Plan of Merger was approved by the Surviving District and Merging District in the manner prescribed by Nebraska § 31-768 R.R.S., 2008.

3. A. Name of the Surviving District: Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

The Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska approved the Agreement and Plan of Merger in accordance with Nebraska § 31-768 R.R.S., 2008. No property owners or any holder of any unpaid bonds, warrants or other obligations of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska signed a petition opposing such Agreement and Plan of Merger.

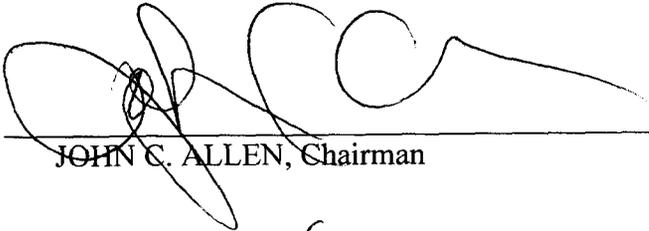
B. Name of the Merging District: Sanitary and Improvement District No. 284 of Sarpy County, Nebraska.

The Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska approved the Agreement and Plan of Merger in accordance with Nebraska § 31-768 R.R.S., 2008. No property owners or any holder of any unpaid bonds, warrants or other obligations of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska signed a petition opposing such Agreement and Plan of Merger.

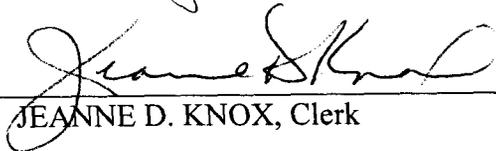
4. The effective date of this document is September 25, 2013.

DATED: September 25, 2013.

SANITARY AND IMPROVEMENT DISTRICT NO. 297
OF SARPY COUNTY, NEBRASKA

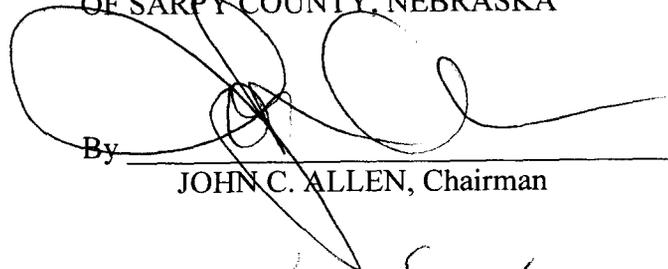
By 

JOHN C. ALLEN, Chairman

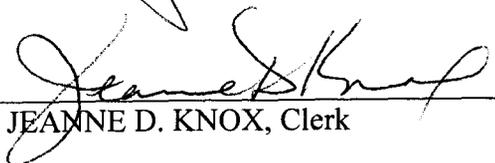
By 

JEANNE D. KNOX, Clerk

SANITARY AND IMPROVEMENT DISTRICT NO. 284
OF SARPY COUNTY, NEBRASKA

By 

JOHN C. ALLEN, Chairman

By 

JEANNE D. KNOX, Clerk

MINUTES OF MEETING
OF
SANITARY AND IMPROVEMENT DISTRICT NO. 284
OF SARPY COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, was convened in open and public session at 9:00 a.m. on the 28th day of August, 2013, at 8216 South 109th Street, LaVista, Nebraska.

Present were: John C. Allen, Jeanne D. Knox and Gerald L. Torczon.

Absent: None.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on August 14 and 21, 2013, a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously 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 agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order by the undersigned presiding as Chairman. Upon roll call, all of the Trustees were present.

The Chairman 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.

The Clerk first certified that notice of this meeting concerning the proposed detachment of property had been published, with the Clerk causing to be filed a Certificate to that effect with a copy of the notice attached thereto, such notice being attached to the minutes of these proceedings and by this reference made a part hereof.

The Clerk next stated that no petition opposing the proposed Resolution of Detachment had been filed by the owners representing a majority of the area of the real estate within the District subject to detachment or by any other person or entity and that no person appeared at the meeting or made any objections to the proposed Resolution with such being the same resolution adopted in form at the meeting of the Board of Trustees held on June 7, 2013, which resolution is set forth in its entirety in the proof of publication attached hereto and by this reference incorporated herein. Further, all warrant holders of the District consented to the detachment, which Consents are attached hereto and incorporated into these minutes. After discussion of the Board, the following resolution was duly moved and seconded and upon a roll call vote, the Trustees, John C. Allen, Jeanne D. Knox and Gerald L. Torczon, voted "Aye" with none voting "Nay" thereby passing and adopting the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, that the Resolution of Detachment be ratified and approved as proposed, as set forth in detail on the attached Resolution.

FURTHER RESOLVED, that the Chairman and Clerk be, and hereby are, authorized and directed to take such steps as are necessary to implement this resolution, including the execution of such agreement for and on behalf of the District.

The Clerk then presented for the consideration of the Trustees the proposed Plan of Merger with Sanitary and Improvement District No. 297 of Sarpy County, Nebraska. The Clerk was directed to attach a copy of the proposed Plan of Merger with Sanitary and Improvement District No. 297 of Sarpy County, Nebraska to the minutes of these proceedings. After discussion, the resolution attached hereto and by this reference made a part hereof was duly introduced and upon a motion properly made and seconded, a roll call vote was had upon such motion during which the Trustees, John C. Allen, Jeanne D. Knox and Gerald L. Torczon, voted "Aye" with none voting "Nay" thereby adopting the following resolution:

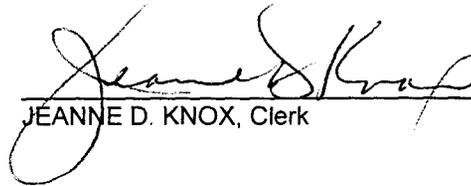
RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, that a hearing be had on the proposed Plan of Merger with Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, at 8216 South 109th Street, LaVista, Nebraska, at 9:00 a.m. on September 25, 2013, at which time the property owners representing a majority of the area of real estate within the either district or any holder of unpaid bonds, warrants or other obligations of either district may appear and make objections to the proposed Plan of Merger, and if a petition opposing the proposed resolution is signed by the property owners representing a majority of the area of real estate within either district or any holder of unpaid bonds, warrants or other obligations of either district set out in the resolution is filed with the Clerk of the District on or prior to the date set for hearing on such resolution for the proposed Plan of Merger with Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, such resolution shall and will not be passed.

FURTHER RESOLVED, that notice of such hearing be given by publication in the Bellevue Leader, of Bellevue, Sarpy County, Nebraska, for two (2) consecutive weeks beginning on the 11th day of September, 2013, and ending on the 18th day of September, 2013, which publication shall contain the entire wording of the proposed Resolution of Plan of Merger.

**[THE BALANCE OF THIS PAGE LEFT INTENTIONALLY BLANK –
SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

The Clerk next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Jeanne D. Knox, as Clerk for Sanitary and Improvement District No. 284 of Sarpy County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its August 28, 2013, meeting.



JEANNE D. KNOX, Clerk

MINUTES OF MEETING
OF
SANITARY AND IMPROVEMENT DISTRICT NO. 284
OF SARPY COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, was convened in open and public session at 9:00 a.m. on the 25th day of September, 2013, at 8216 South 109th Street, LaVista, Nebraska.

Present were: John C. Allen, Jeanne D. Knox and Gerald L. Torczon.

Absent: None.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on September 11 and 18, 2013, a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously 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 agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order by the undersigned presiding as Chairman. Upon roll call, all of the Trustees were present.

The Chairman 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.

The Clerk first certified that notice of this meeting concerning the proposed Plan of Merger had been published with the Clerk causing to be filed a Certificate to that effect with a copy of the notice attached thereto, such notice being attached to the minutes of these proceedings and by this reference made a part hereof.

The Clerk next stated that no petition opposing the proposed Resolution of Merger had been filed by the property owners representing a majority of the area of real estate within either district, by any holder of any unpaid bonds, warrants or other obligations of either district or by any other person or entity and that no person appeared at the meeting or made any objections to the proposed Resolution of Merger with such being the same resolution adopted in form at the meeting of the Board of Trustees held on August 28, 2013, which resolution is set forth in its entirety in the proof of publication attached hereto and by this reference incorporated herein. After discussion of the Board, the following resolution was duly moved and seconded and upon a roll call vote, the Trustees, John C. Allen, Jeanne D. Knox and Gerald L. Torczon, voted "Aye" with none voting "Nay" thereby passing and adopting the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, that the Resolution of Plan of Merger with Sanitary and Improvement District No. 297 of Sarpy County, Nebraska be ratified and approved as proposed.

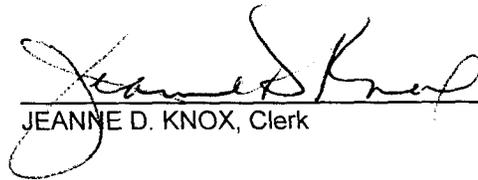
FURTHER RESOLVED, that the Chairman and Clerk be, and hereby are, authorized and directed to take such steps as are necessary to

implement this resolution, including the execution of such resolutions and agreements for and on behalf of the District.

**[THE BALANCE OF THIS PAGE LEFT INTENTIONALLY BLANK –
SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

The Clerk next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Jeanne D. Knox, as Clerk for Sanitary and Improvement District No. 284 of Sarpy County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its September 25, 2013 meeting.



JEANNE D. KNOX, Clerk

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
} SS.
County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne Lee deposes and says that he is the Business Manager of the Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor, legal newspapers of general circulation in Sarpy County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, September 11, 2013 Bellevue Leader
Thereafter, Wednesday, September 18, 2013 Bellevue Leader

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

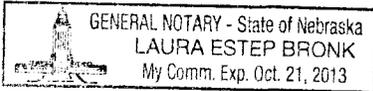
[Handwritten signature]

Shon Barenklau OR Anne Lee
Publisher Business Manager

Today's Date 09-17-2013
Signed in my presence and sworn to before me:

[Handwritten signature]

Notary Public



Printer's Fee \$ 152.46
Customer Number: 10362
Order Number: 0001676235

PANSING HOGAN ERNST & BACHMAN LLP
Attorneys at Law
10250 Regency Circle, Suite 300
Omaha, NE 68114

NOTICE

Sanitary and Improvement District No. 284
of Sarpy County, Nebraska

Notice is hereby given that a meeting of the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, will be held at 9:00 a.m. on September 25, 2013, at 8216 South 109th Street, LaVista, Nebraska, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection during normal business hours at the office of the Chairman of the Board at the office of counsel for the District, 10250 Regency Circle, Suite 300, Omaha, Nebraska, which Agenda the Board may modify at such meeting and includes the payment of bills of the District and the consideration and passing or amending and passing of the following resolutions, to-wit:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, find and determine that it is Advisable and Necessary for the District to enter into a certain Agreement and Plan of Merger for merging Sanitary and Improvement District No. 284 of Sarpy County, Nebraska into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

The terms and conditions of the merger are as follows:

- (a) On the effective date, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, the merging district, shall merge into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, and shall continue to operate under the name Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
(b) The merger will not effect a change in the Articles of Association of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska other than to incorporate the Sanitary and Improvement District No. 284 boundaries into the boundaries of Sanitary and Improvement District No. 297.
(c) Upon the effective date of the merger, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska and all of its municipal identity, existence, purpose, powers, franchises, rights and immunities shall be merged into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska. The separate existence of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall thereupon cease.
(d) The chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska shall continue to be the chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.
(e) On the effective date of the merger, the assets and properties, both real, personal and mixed, and all rights, interests and participations in any property, contracts, bonds, warrants or other obligations, causes of actions, claims, receivables, and every and all other rights and interests and causes of action of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall be vested in and thereafter be effectually the property of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district. All debts, liabilities and claims of creditors against Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall continue and be preserved unimpaired and shall thenceforth become the debts, liabilities and claims of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district, and may be enforced against it as if incurred or contracted by it.

A copy of the proposed Agreement and Plan of Merger is presently on file with the Clerk of the District and sets forth verbatim the proposed agreement of the parties.

The outer boundaries of the area which may be assessed to the extent it may be specially benefitted by such improvements is the same as the outer boundaries of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska.

To pay the costs associated with such Agreement and Plan of Merger, the Board of Trustees shall have the power to issue negotiable bonds after provisions of the Agreement and Plan of Merger calling for the payment of funds have occurred or been completed and accepted; such bonds shall be called "Sanitary and Improvement Bonds" and shall be payable and bear interest as provided by the Statutes of the State of Nebraska. The Board of Trustees shall have the power to assess, to the extent of special benefits, the cost of such portions of any improvements as may be local improvements against properties found specially benefitted thereby.

All special assessments which may be levied against property specially benefitted by such improvements shall, when collected, be set aside and constitute a sinking fund for the payment of the interest and principal of such bonds. The District shall also cause to be levied annually a tax upon the assessed value of all the taxable property within the District, except intangible property which, together with such sinking fund derived from special assessments, shall be sufficient to meet payments of interest and principal on such bonds as the same become due; such tax shall be known as the "Sanitary and Improvement District Tax" and shall be payable annually in money.

At this hearing, owners of the property from the District may appear and make objections to the proposed Agreement and Plan of Merger. If the owners representing the majority of the front footage of real estate within the District fail to sign and present to the Board, on or prior to the hearing date, a written Petition opposing the resolution, then a majority of the Board of Trustees, may pass the resolution and thereby adopt the proposed Agreement and Plan of Merger or amend and then pass the Resolution, and thereby adopt the Agreement and Plan of Merger as altered. If, however, a Petition opposing such Resolution is signed by property owners representing a majority of the front footage within the District which may become subject to assessment for the costs of such Agreement and Plan of Merger is filed with the Board within three (3) days before the hearing date, then the Board of Trustees shall not adopt this Resolution.

SANITARY AND IMPROVEMENT DISTRICT
NO. 284 OF SARPY COUNTY, NEBRASKA
By: JEANNE D. KNOX, Clerk

1676235; 9/11; 9/18

MINUTES OF MEETING
OF
SANITARY AND IMPROVEMENT DISTRICT NO. 297
OF SARPY COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, was convened in open and public session at 10:00 a.m. on the 13th day of September, 2013, at 8216 South 109th Street, LaVista, Nebraska.

Present were: John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler.

Absent: None.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on September 11, 2013, a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously 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 agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order by the undersigned presiding as Chairman. Upon roll call, all of the Trustees were present.

The Chairman 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.

The following Trustees were subsequently nominated and elected by unanimous vote to serve in the capacity as designated until the first public election of the Trustees or until their successors are duly elected and qualified:

Chairman – John C. Allen
Clerk – Jeanne D. Knox

The Clerk next presented a certificate for inclusion in these minutes and for examination by the Trustees acknowledging that the Trustees Bonds have been filed with the County Clerk of Sarpy County, Nebraska. The Clerk next affixed to these minutes the proposed official seal of the District. Upon a motion duly made and seconded, the following roll call vote was had with each one of the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler voting "Aye", with none voting "Nay" thereby adopting the following resolution:

RESOLVED, that the seal affixed hereon be adopted and approved as the official seal for Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

Discussion was next had by the Trustees with regard to retaining various advisors and professionals for and on behalf of the District. The Chairman reported that he had discussed the affairs of the District with

Lamp, Rynearson & Associates, Inc., architects, engineers and planners with regard to performing services for and on behalf of the District. The Chairman also reported that legal representation of the District had been discussed with the law firm of Pansing Hogan Ernst & Bachman LLP for purposes of retaining such firm in the representation of the District. Upon a motion duly made and seconded and upon a roll call vote the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler voted "Aye" with none voting "Nay" adopting the following resolution:

RESOLVED, that the Board of Trustees employ and retain Lamp, Rynearson & Associates, Inc., consulting engineers and planners as the engineers and planners for the District and that the attached engineering contract be approved and ratified. Further, that the Chairman and Clerk be and they hereby are authorized to execute such contract for and on behalf of the District.

FURTHER RESOLVED, that the law firm of Pansing Hogan Ernst & Bachman LLP, be appointed and retained as attorneys for the District with their fair compensation to be set by the Board from time to time on a basis of reasonable compensation for services rendered and that such firm be reimbursed on a similar basis for prior services rendered in connection with the organization and formation of the District.

The Chairman next directed the attention of the Board to the fact that during the construction phase of the District the Clerk will be responsible for various construction functions and services requiring extended use of his personal time. As a result of the discussion of such efforts which would be required of the Clerk, a motion was duly made and seconded whereupon a roll call vote was taken at which the Trustees, John C. Allen, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler voted "Aye" with none voting "Nay", with Jeanne D. Knox abstaining, with the following resolution being duly adopted and passed:

RESOLVED, that the Clerk of the District be compensated at the statutory rate of \$100.00 per month.

The Chairman next directed that the statement be required pursuant to the provisions of 31-727.01 and 31-727.03 of the Nebraska Revised Statutes, 1943, be prepared and filed with appropriate Sarpy County authorities.

The Clerk then presented for the consideration of the Trustees the proposed Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska. The Clerk was directed to attach a copy of the proposed Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska to the minutes of these proceedings. After discussion, the resolution attached hereto and by this reference made a part hereof was duly introduced and upon a motion properly made and seconded, a roll call vote was had upon such motion during which the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler, voted "Aye" with none voting "Nay" thereby adopting the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that a hearing be had on the proposed Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, at 8216 South 109th Street, LaVista, Nebraska, at 10:00 a.m. on October 23, 2013, at which time the property owners representing a majority of the area of real estate within the either district or

any holder of unpaid bonds, warrants or other obligations of either district may appear and make objections to the proposed Plan of Merger, and if a petition opposing the proposed resolution is signed by the property owners representing a majority of the area of real estate within either district or any holder of unpaid bonds, warrants or other obligations of either district set out in the resolution is filed with the Clerk of the District on or prior to the date set for hearing on such resolution for the proposed Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, such resolution shall and will not be passed.

FURTHER RESOLVED, that notice of such hearing be given by publication in the Bellevue Leader, of Bellevue, Sarpy County, Nebraska, for two (2) consecutive weeks beginning on the 9th day of October, 2013, and ending on the 16th day of October, 2013, which publication shall contain the entire wording of the proposed Resolution of Plan of Merger.

There was next presented for consideration of the Board the Subdivision Agreement concerning the Southern Pines project. At the conclusion of such discussion, there was proposed a resolution of necessity and advisability for entering into such Residential Subdivision Agreement with Sarpy County, Nebraska, which resolution of necessity is also attached hereto and by this reference made a part of the minutes of this meeting. Upon a motion duly made and seconded and upon the roll call vote thereafter taken, the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler, voted "Aye," with none voting "Nay," the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that the Board does offer and propose a Resolution of Necessity and Advisability for the accomplishment of a Residential Subdivision Agreement with Sarpy County, Nebraska.

FURTHER RESOLVED, that the proposed Resolution of Necessity and Advisability for the Residential Subdivision Agreement with Sarpy County, Nebraska be set for consideration at a meeting before the Board of Trustees at 8216 South 109th Street, LaVista, Nebraska, at 10:00 a.m. on October 23, 2013 and that notice of the time and place of hearing be given by publication in the Bellevue Leader of Bellevue, Sarpy County, Nebraska, for two (2) consecutive weeks on October 9 and 16, 2013, which publication shall contain the entire wording of the Resolution of Necessity and shall also be posted in three (3) conspicuous places within the boundaries of the District as required by Section 31-745 R.R.S., 1943.

There was next presented for consideration of the Board the Agreement for Interceptor Connection and Wastewater Service between the District, the City of Gretna, Nebraska and the City of Omaha, Nebraska. At the conclusion of such discussion, there was proposed a resolution of necessity and advisability for entering into such Agreement for Interceptor Connection and Wastewater Service, which resolution of necessity is also attached hereto and by this reference made a part of the minutes of this meeting. Upon a motion duly made and seconded and upon the roll call vote thereafter taken, the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler, voted "Aye," with none voting "Nay," the following resolution was adopted:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that the Board does offer and propose a Resolution of Necessity and Advisability for the accomplishment of an

Agreement for Interceptor Connection and Wastewater Service between the District, the City of Gretna, Nebraska and the City of Omaha, Nebraska.

FURTHER RESOLVED, that the proposed Resolution of Necessity and Advisability for the Agreement for Interceptor Connection and Wastewater Service be set for consideration at a meeting before the Board of Trustees at 8216 South 109th Street, LaVista, Nebraska, at 10:00 a.m. on October 23, 2013 and that notice of the time and place of hearing be given by publication in the Bellevue Leader of Bellevue, Sarpy County, Nebraska, for two (2) consecutive weeks on October 9 and 16, 2013, which publication shall contain the entire wording of the Resolution of Necessity and shall also be posted in three (3) conspicuous places within the boundaries of the District as required by Section 31-745 R.R.S., 1943.

**[THE BALANCE OF THIS PAGE LEFT INTENTIONALLY BLANK –
SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

The Clerk next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Jeanne D. Knox, as Clerk for Sanitary and Improvement District No. 297 of Sarpy County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its September 13, 2013, meeting.


JEANNE D. KNOX, Clerk

MINUTES OF MEETING
OF
SANITARY AND IMPROVEMENT DISTRICT NO. 297
OF SARPY COUNTY, NEBRASKA

A meeting of the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, was convened in open and public session at 10:00 a.m. on the 23rd day of October, 2013, at 8216 South 109th Street, LaVista, Nebraska.

Present were: John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler.

Absent: None.

Notice of the meeting was given in advance thereof by publication in the Bellevue Leader on October 9 and 16, 2013, a copy of the proof of publication being attached to these minutes. Notice of this meeting was simultaneously 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 agenda was at all times available at the office for the District at 10250 Regency Circle, Suite 300, Omaha, Nebraska 68114.

The meeting was called to order by the undersigned presiding as Chairman. Upon roll call, all of the Trustees were present.

The Chairman 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.

The Clerk first certified that notice of this meeting concerning the Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska had been posted in three (3) conspicuous places within the District with the Clerk causing to be filed a Certificate to that effect with a copy of the notice attached thereto, such notice being attached to the minutes of these proceedings and by this reference made a part hereof.

The Clerk next stated that no petition opposing the proposed Resolution of Advisability and Necessity had been filed by the property owners within the District or by any other person or entity and that no person appeared at the meeting or made any objections to the proposed Resolution of Advisability and Necessity with such being the same resolution adopted in form at the meeting of the Board of Trustees held on September 13, 2013, which resolution is set forth in its entirety in the proof of publication attached hereto and by this reference incorporated herein. After discussion of the Board, the following resolution was duly moved and seconded and upon a roll call vote the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler, voted "Aye" with none voting "Nay" thereby passing and adopting the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District
No. 297 of Sarpy County, Nebraska, that the Resolution of Necessity and

Advisability for the Plan of Merger with Sanitary and Improvement District No. 284 of Sarpy County, Nebraska be ratified and approved as proposed.

FURTHER RESOLVED, that the Chairman and Clerk be, and hereby are, authorized and directed to take such steps as are necessary to implement this resolution, including the execution of such agreement for and on behalf of the District.

The Clerk first certified that notice of this meeting regarding the Subdivision Agreement concerning the Southern Pines project had been posted in three (3) conspicuous places within the District with the Clerk causing to be filed a Certificate to that effect with a copy of the notice attached thereto, such notice being attached to the minutes of these proceedings and by this reference made a part hereof.

The Clerk next stated that no petition opposing the proposed Resolution of Advisability and Necessity had been filed by the property owners within the District or by any other person or entity and that no person appeared at the meeting or made any objections to the proposed Resolution of Advisability and Necessity with such being the same resolution adopted in form at the meeting of the Board of Trustees held on September 13, 2013, which resolution is set forth in its entirety in the proof of publication attached hereto and by this reference incorporated herein. After discussion of the Board, the following resolution was duly moved and seconded and upon a roll call vote the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler, voted "Aye" with none voting "Nay" thereby passing and adopting the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that the Resolution of Necessity and Advisability regarding the Subdivision Agreement concerning the Southern Pines project be ratified and approved as proposed.

FURTHER RESOLVED, that the Chairman and Clerk be, and hereby are, authorized and directed to take such steps as are necessary to implement this resolution, including the execution of such agreement for and on behalf of the District.

There were next presented miscellaneous bills, invoices, statements, and recommendations for the Board's consideration.

The Board was next reminded that in accordance with the Plan of Merger adopted herein, it was necessary to cancel Warrant Nos. 1 through 104, previously issued by Sanitary and Improvement District No. 284 of Sarpy County, Nebraska and reissue each warrant by Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, in the same amounts, payable to National Financial Services, LLC. Further, accrued interest through November 15, 2013 in the total amount of Twenty-Seven Thousand Nine Hundred Twenty-Six and 33/100 Dollars (\$27,926.33) shall be paid on the reissued warrants by Sanitary and Improvement District No. 297 as set forth in the Ameritas Investment Corp. correspondence dated October 23, 2013. Upon discussion of this matter, the following resolution was duly made and seconded, whereupon a roll call vote was taken during which the Trustees, John C. Allen, Jeanne D. Knox, Gerald L. Torczon, Doris J. Nicholson and Joadele Ressler voted "Aye," with none voting "Nay," thereby approving the following resolution:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that Construction Fund Warrant Nos. 1 through 104, previously issued by Sanitary and Improvement District No. 284, be hereby canceled.

FURTHER RESOLVED, that the Clerk of the District be and hereby is authorized to notify the Sarpy County Treasurer of such cancellation so that such warrants may be reflected on his records as well as noting such cancellation on the records of the District.

FURTHER RESOLVED, Construction Fund Warrant Nos. 1 through 104, be hereby issued by Sanitary and Improvement District No. 297 of Sarpy County, Nebraska to National Financial Services, LLC.

FURTHER RESOLVED, Construction Fund Warrant Nos. 105 through 110, be hereby issued to National Financial Services, LLC. for interest accrued on Warrant Nos. 1 through 104 from February 1, 2013 to November 15, 2013.

The Board was next reminded that in accordance with the resolution of necessity adopted herein, there is due and owing to the Sarpy County Planning and Building Department the amount of Twenty-Three Thousand Five Hundred Thirty-Six and no/100 Dollars (\$23,536.00).

There was next presented a statement from Pansing Hogan Ernst & Bachman LLP, attorneys for the District for services rendered in construction-related matters in the amount of One Thousand One Hundred Eighty and no/100 Dollars (\$1,180.00).

The Chairman next directed the attention of the Board of Trustees to the fact that Ameritas Investment Corp. will purchase Twenty-Four Thousand Seven Hundred Sixteen and no/100 Dollars (\$24,716.00) in warrants at this time and that the contracted charge for such purchase of warrants is five percent (5%) or One Thousand Two Hundred Thirty-Five and 80/100 Dollars (\$1,235.80) in accordance with the financing agreement previously adopted by the Board. The Chairman recommended that the issuance of a warrant for such amount to Ameritas Investment Corp.

The previously described bills, invoices, recommendations and statements having been presented for the Board's consideration and after review and discussion of such items, the following resolution was duly moved and passed:

RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, that the Chairman and Clerk be and they hereby authorized and directed to execute and deliver Warrant Nos. 1 through 117 of the District, dated the date of this meeting, to the following payees and in the following amounts, said Warrants to be drawn on the Construction Fund of the District and to draw interest at the rate of seven percent (7%) per annum (interest to be payable on March 1 of each year) and to be redeemed no later than October 23, 2018, 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 Nos. 1 through 41, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 42, for the amount of One Thousand One Hundred Fifty-Eight and 85/100 Dollars (\$1,158.85), payable to National Financial Services, LLC.

Warrant Nos. 43 and 44, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 45, for the amount of Three Hundred Seven and 95/100 Dollars (\$307.95), payable to National Financial Services, LLC.

Warrant Nos. 46 through 62, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 63, for the amount of Two Thousand Six Hundred Thirty-Two and 08/100 Dollars (\$2,632.08), payable to National Financial Services, LLC.

Warrant No. 64, for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 65, for the amount of One Hundred Sixty-Six and 75/100 Dollars (\$166.75), payable to National Financial Services, LLC.

Warrant No. 66, for the amount of Four Thousand Six Hundred Thirty-Nine and 95/100 Dollars (\$4,639.95), payable to National Financial Services, LLC.

Warrant No. 67, for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 68, for the amount of Two Thousand Nine Hundred Forty-Four and 95/100 Dollars (\$2,944.95), payable to National Financial Services, LLC.

Warrant No. 69, for the amount of Three Hundred Ninety-Seven and 25/100 Dollars (\$397.25), payable to National Financial Services, LLC.

Warrant Nos. 70 through 73, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 74, for the amount of Two Thousand Five Hundred Fifty-Seven and 36/100 Dollars (\$2,557.36), payable to National Financial Services, LLC.

Warrant No. 75, for the amount of One Thousand One Hundred Twenty-Seven and 86/100 Dollars (\$1,127.86), payable to National Financial Services, LLC.

Warrant No. 76, for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 77, for the amount of Three Thousand Five Hundred and no/100 Dollars (\$3,500.00), payable to National Financial Services, LLC.

Warrant No. 78, for the amount of Four Hundred Twenty-Five and no/100 Dollar (\$425.00), payable to National Financial Services, LLC.

Warrant Nos. 79 through 82, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 83, for the amount of Four Thousand Three Hundred Seventeen and 72/100 Dollars (\$4,317.72), payable to National Financial Services, LLC.

Warrant No. 84, for the amount of One Thousand Two Hundred Fifteen and 88/100 Dollars (\$1,215.88), payable to National Financial Services, LLC.

Warrant No. 85, for the amount of Four Thousand One Hundred Seventy-Three and no/100 Dollars (\$4,173.00), payable to National Financial Services, LLC.

Warrant No. 86, for the amount of Two Hundred Eight and 65/100 Dollars (\$208.65), payable to National Financial Services, LLC.

Warrant Nos. 87 through 91, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 92, for the amount of One Thousand Seven Hundred One and 55/100 Dollars (\$1,701.55), payable to National Financial Services, LLC.

Warrant No. 93, for the amount of One Thousand Three Hundred Thirty-Five and 07/100 Dollars (\$1,335.07), payable to National Financial Services, LLC.

Warrant Nos. 94 and 95, each for the amount of Ten Thousand and no/100 Dollars (\$10,000.00), and Warrant No. 96, for the amount of Eight Thousand Eight Hundred Ninety-Six and 71/100 Dollars (\$8,896.71), payable to National Financial Services, LLC.

Warrant Nos. 97 through 99, each for the amount of Ten Thousand and no/100 Dollars (\$10,000.00), and Warrant No. 100, for the amount of Nine Hundred Nineteen and 48/100 Dollars (\$919.48), payable to National Financial Services, LLC.

Warrant Nos. 101 through 103, each for the amount of Ten Thousand and no/100 Dollars (\$10,000.00), and Warrant No. 104, for the amount of Three Thousand Eighty-Three and 84/100 Dollars (\$3,083.84), payable to National Financial Services, LLC.

Warrant No. 105, for the amount of One Thousand Fourteen and 75/100 Dollars (\$1,014.75), payable to National Financial Services, LLC.

Warrant No. 106, for the amount of One Thousand Six Hundred Two and 30/100 Dollars (\$1,602.30), payable to National Financial Services, LLC.

Warrant No. 107, for the amount of One Thousand Eight Hundred Ninety-Six and 56/100 Dollars (\$1,896.56), payable to National Financial Services, LLC.

Warrant No. 108, for the amount of Two Thousand Twenty-Nine and 49/100 Dollars (\$2,029.49), payable to National Financial Services, LLC.

Warrant No. 109, for the amount of Six Thousand Eighty-Eight and 46/100 Dollars (\$6,088.46), payable to National Financial Services, LLC.

Warrant No. 110, for the amount of Fifteen Thousand Two Hundred Ninety-Four and 77/100 Dollars (\$15,294.77), payable to National Financial Services, LLC.

Warrant Nos. 111 through 114, each for the amount of Five Thousand and no/100 Dollars (\$5,000.00), and Warrant No. 115, for the amount of Three Thousand Five Hundred Thirty-Six and no/100 Dollars (\$3,536.00), payable to Sarpy County Planning and Building Department.

Warrant No. 116, for the amount of One Thousand One Hundred Eighty and no/100 Dollars (\$1,180.00), payable to Pansing Hogan Ernst & Bachman LLP.

Warrant No. 117, for the amount of One Thousand Two Hundred Thirty-Five and 80/100 Dollars (\$1,235.80), payable to Ameritas Investment Corp.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 297 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.

FURTHER RESOLVED by the Board of Trustees of Sanitary and Improvement District No. 297 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 on 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 \$5,000,000 during the calendar year in which the above Warrants are to be issued.

FURTHER RESOLVED, by the Board of Trustees of Sanitary and Improvement District No. 297 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 lesser of: (a) ten percent (10%) of the net principal proceeds of the above Warrants, (b) the maximum annual debt service due on the above Warrants, or (c) one hundred twenty-five percent (125%) of average annual debt service due on the above Warrants will be expended for payment of principal of and interest on the above Warrants within thirteen (13) 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 (13) 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.

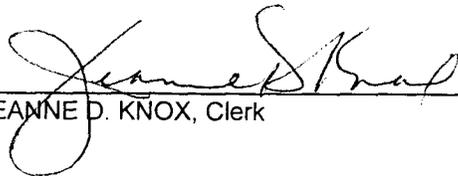
3. The District has not been notified of any listing of it by the Internal Revenue Service as an issuer that may not certify its bonds.

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

**[THE BALANCE OF THIS PAGE LEFT INTENTIONALLY BLANK –
SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

The Clerk next reviewed the Agenda which had been available for public inspection in accordance with the law prior to this meeting of the Board of Trustees and reported that all matters considered by the Board at this meeting appeared on the Agenda.

Jeanne D. Knox, as Clerk for Sanitary and Improvement District No. 297 of Sarpy County, Nebraska (the "District") does hereby certify that the above proceedings are a true and accurate statement of the proceedings had by the District at its October 23, 2013, meeting.



JEANNE D. KNOX, Clerk

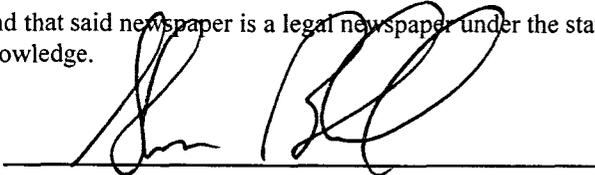
AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA }
 } SS.
County of Sarpy }

Being duly sworn, upon oath, Shon Barenklau deposes and says that he is the Publisher or Anne Lee deposes and says that he is the Business Manager of the **Bellevue Leader, Papillion Times, Gretna Breeze and Springfield Monitor**, legal newspapers of general circulation in Sarpy County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Wednesday, October 9, 2013 Bellevue Leader
Thereafter, Wednesday, October 16, 2013 Bellevue Leader

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.



Shon Barenklau OR Anne Lee
Publisher Business Manager

PANSING HOGAN
ERNST & BACHMAN LLP
Attorneys at Law
10250 Regency Circle, Suite 300
Omaha, NE 68114

NOTICE

Sanitary and Improvement District No. 297
of Sarpy County, Nebraska

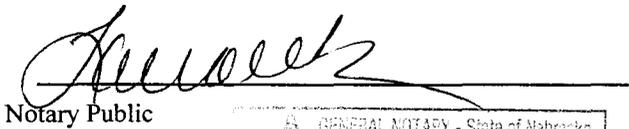
Notice is hereby given that a meeting of the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, will be held at 10:00 a.m. on October 23, 2013, at 8216 South 109th Street, LaVista, Nebraska, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection during normal business hours at the office of the Chairman of the Board at the office of counsel for the District, 10250 Regency Circle, Suite 300, Omaha, Nebraska, which Agenda the Board may modify at such meeting and includes the payment of bills of the District and the consideration and passing or amending and passing of the following resolutions, to-wit:

RESOLVED, that the Board of Trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, find and determine that it is Advisable and Necessary for the District to enter into a certain Agreement and Plan of Merger for merging Sanitary and Improvement District No. 284 of Sarpy County, Nebraska into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

The terms and conditions of the merger are as follows:

- (a) On the effective date, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska, the merging district, shall merge into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, and shall continue to operate under the name Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

Today's Date 10-16-2013
Signed in my presence and sworn to before me:



Notary Public

GENERAL NOTARY - State of Nebraska
LAURA ESTEP BRONK
My Comm. Exp. Oct. 21, 2013

Printer's Fee \$ 137.06
Customer Number: 10362
Order Number: 0001687105

(b) The merger will not effect a change in the Articles of Association of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska other than to incorporate the Sanitary and Improvement District No. 284 boundaries into the boundaries of Sanitary and Improvement District No. 297.

(c) Upon the effective date of the merger, Sanitary and Improvement District No. 284 of Sarpy County, Nebraska and all of its municipal identity, existence, purpose, powers,

franchises, rights and immunities shall be merged into Sanitary and Improvement District No. 297 of Sarpy County, Nebraska. The separate existence of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall thereupon cease.

(d) The chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska shall continue to be the chairman, clerk and trustees of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

(e) On the effective date of the merger, the assets and properties, both real, personal and mixed, and all rights, interests and participations in any property, contracts, bonds, warrants or other obligations, causes of actions, claims, receivables, and every and all other rights and interests and causes of action of Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall be vested in and thereafter be effectually the property of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district. All debts, liabilities and claims of creditors against Sanitary and Improvement District No. 284 of Sarpy County, Nebraska shall continue and be preserved unimpaired and shall thenceforth become the debts, liabilities and claims of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska, as the surviving district, and may be enforced against it as if incurred or contracted by it.

A copy of the proposed Agreement and Plan of Merger is presently on file with the Clerk of the District and sets forth verbatim the proposed agreement of the parties.

The outer boundaries of the area which may be assessed to the extent it may be specially benefitted by such improvements is the same as the outer boundaries of Sanitary and Improvement District No. 297 of Sarpy County, Nebraska.

To pay the costs associated with such Agreement and Plan of Merger, the Board of Trustees shall have the power to issue negotiable bonds after provisions of the Agreement and Plan of Merger calling for the payment of funds have occurred or been completed and accepted; such bonds shall be called "Sanitary and Improvement Bonds" and shall be payable and bear interest as provided by the Statutes of the State of Nebraska. The Board of Trustees shall have the power to assess, to the extent of special benefits, the cost of such portions of any improvements as may be local improvements against properties found specially benefitted thereby.

All special assessments which may be levied against property specially benefitted by such improvements shall, when collected, be set aside and constitute a sinking fund for the payment of the interest and principal of such bonds. The District shall also cause to be levied annually a tax upon the assessed value of all the taxable property within the District, except intangible property which, together with such sinking fund derived from special assessments, shall be sufficient to meet payments of interest and principal on such bonds as the same become due; such tax shall be known as the "Sanitary and Improvement District Tax" and shall be payable annually in money.

At this hearing, owners of the property from the District may appear and make objections to the proposed Agreement and Plan of Merger. If the owners representing the majority of the front footage of real estate within the District fail to sign and present to the Board, on or prior to the hearing date, a written Petition opposing the resolution, then a majority of the Board of Trustees, may pass the resolution and thereby adopt the proposed Agreement and Plan of Merger or amend and then pass the Resolution, and thereby adopt the Agreement and Plan of Merger as altered. If, however, a Petition opposing such Resolution is signed by property owners representing a majority of the front footage within the District which may be-

come subject to assessment for the costs of such Agreement and Plan of Merger is filed with the Board within three (3) days before the hearing date, then the Board of Trustees shall not adopt this Resolution.

SANITARY AND IMPROVEMENT
DISTRICT NO. 297

OF By: JEANNE D. KNOX, Clerk
1687105; 10/10, 10/16