NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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STATE OF NEBRASKA
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS

January 24, 2013

The office of the Auditor of Public Accounts of the State of Nebraska is in receipt of the bond issuance documents for City of Omaha, Nebraska, Sanitary Sewerage System Revenue Bonds Series of 2012. These documents have been filed pursuant to the requirements of Neb. Rev. Stat. § 10-140 (Reissue 2007).

(SEAL)

Alicia Feist, Bond Registrar

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CERTIFICATE OF ISSUANCE

I, the undersigned Finance Director of the City of Omaha, Nebraska, DO HEREBY CERTIFY as true, complete and correct the following information for filing and recordation in the office of the Auditor of Public Accounts in accordance with Section 10-140, Reissue Revised Statutes of Nebraska, as amended:

1. *Name of Issuer*: City of Omaha, Nebraska.

2. *Title of Bonds*: $97,650,000 City of Omaha, Nebraska Sanitary Sewerage System Revenue Bonds, Series of 2012 (the "Bonds").

3. *Form of Bonds*: Fully registered without coupons.

4. *Aggregate Principal Amount of Bonds*: $97,650,000.

5. *Maturity Schedule and Interest Rates*:

$97,650,000
City of Omaha, Nebraska
Sanitary Sewerage System Revenue Bonds Series of 2012

Maturity (November 15)	Amount	Interest Rate	Price
2013	$2,095,000	2.00%	101.565%
2014	1,840,000	3.00	104.934
2015	1,895,000	3.00	107.031
2016	1,955,000	2.00	105.020
2017	1,990,000	2.00	105.482
2018	2,030,000	2.00	105.854
2019	2,075,000	5.00	125.697
2020	2,175,000	5.00	127.076
2021	2,285,000	5.00	127.876
2022	2,400,000	4.00	119.706
2023	2,495,000	5.00	127.289
2024	2,620,000	5.00	126.567
2025	2,750,000	5.00	125.850
2026	2,890,000	5.00	125.138
2027	3,035,000	5.00	124.532
2028	3,185,000	5.00	123.929
2029	3,345,000	4.00	111.247
2030	3,480,000	4.00	110.696
2031	3,615,000	4.00	110.149
2032	3,760,000	4.00	109.604

$20,870,000 3.25% Term Bonds Due November 15, 2037—Price 98.151%

$24,865,000 4.00% Term Bonds Due November 15, 2042—Price 105.360%

6. *Interest Payment Dates*: Semiannually, on May 15 and November 15 of each year, commencing May 15, 2013.

7. *Original Issue Date*: December 13, 2012.

8. *Place of Bond Payment*: Principal: First National Bank of Omaha, Omaha, Nebraska, 16th and Dodge Streets, Omaha, Nebraska, as Paying Agent and Registrar; Interest: By check or draft mailed to the registered owner at his address as it appears on the Bond registration books as of the May 1 and November 1 immediately preceding each interest payment date.

9. *Purpose of Bonds*: Provide funds for use by the City of Omaha to finance the costs of certain capital improvements to the City's sanitary sewerage system.

IN WITNESS WHEREOF, I have executed this Certificate this 13th day of December, 2012.

By ______________________

Pam Spaccarotella
Finance Director

[Signature page to Certificate of Issuance]

Cost of Bond Issuance
(Sanitary Sewerage System Revenue Bonds, Series 2012)

Cost Item	Paid From Bond Proceeds	Paid from Other Issuer Funds
1. Underwriter's Fee (including expenses, management fee and underwriter's discount): D.A. Davidson & Co.	**$439,425.00**	**$**
2. Bond Counsel: Kutak Rock LLP	**$103,844.66**	**$**
3. Other Counsel (eg. underwriter's counsel, special counsel, etc., please specify type, if any) **Name and type:**	**$**	**$**
4. Financial Advisor Fee:	**$**	**$**
5. Rating Agency Fee: **Name:** Standard and Poor's **Name:** Moody's	 **$ 39,270.00** **$ 34,300.00**	 **$** **$**
6. Bond Insurance/Credit Enhancement Fee: **Name:**	**$**	**$**
7. Registration Fees (eg. MSRB fees, CUSIP fees, Blue Sky etc.):	**$**	**$**
8. Trustee Fees (eg. Opening trustee fee, escrow agent fee, paying agent fee): First National Bank of Omaha	**$ 800.00**	**$**
9. Other costs (eg. Printing costs, publication fees, cash flow fees, travel expenses, other professional fees, if any, etc.):	**$ 2,000.00**	**$**
Total (1 through 9)	**$619,639.66**	**$**

Form **8038-G** (Rev. September 2011) Department of the Treasury Internal Revenue Service

Information Return for Tax-Exempt Governmental Obligations

▶ **Under Internal Revenue Code section 149(e)**

▶ **See separate instructions.**

Caution: *If the issue price is under $100,000, use Form 8038-GC.*

OMB No. 1545-0720

Part I Reporting Authority — If Amended Return, check here ▶ ☐

1 Issuer's name City of Omaha, Nebraska	2 Issuer's employer identification number (EIN) 47:6006304
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions) Al Herink, City of Omaha Comptroller	3b Telephone number of other person shown on 3a (402) 444-5415
4 Number and street (or P.O. box if mail is not delivered to street address) 1819 Farnam Street — Room/suite	5 Report number (*For IRS Use Only*) 3
6 City, town, or post office, state, and ZIP code Omaha, NE 68183	7 Date of issue December 13, 2012
8 Name of issue City of Omaha, Nebraska Sanitary Sewerage Revenue Bonds Series of 2012	9 CUSIP number 681810 HY6-JV0
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) Paul D. Kratz, Esq. City Attorney	10b Telephone number of officer or other employee shown on 10a (402) 444-5118

Part II Type of Issue (enter the issue price). See instructions and attach schedule.

11 Education	11		
12 Health and hospital	12		
13 Transportation	13		
14 Public safety	14		
15 Environment (including sewage bonds)	15	107,209,176	55
16 Housing	16		
17 Utilities	17		
18 Other. Describe ▶	18		
19 If obligations are TANs or RANs, check only box 19a ▶ ☐			
If obligations are BANs, check only box 19b ▶ ☐			
20 If obligations are in the form of a lease or installment sale, check box ▶ ☐			

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	11/15/2042	$107,209,176.55	$97,650,000	17.9056 years	2.8329%

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22 Proceeds used for accrued interest			22	0	00
23 Issue price of entire issue (enter amount from line 21, column (b))			23	107,209,176	55
24 Proceeds used for bond issuance costs (including underwriters' discount)	24	619,445 00			
25 Proceeds used for credit enhancement	25	0 00			
26 Proceeds allocated to reasonably required reserve or replacement fund	26	5,587,375 00			
27 Proceeds used to currently refund prior issues	27	0 00			
28 Proceeds used to advance refund prior issues	28	0 00			
29 Total (add lines 24 through 28)			29	6,206,820	00
30 Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30	101,002,356	55

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the bonds to be currently refunded ▶	N/A
32 Enter the remaining weighted average maturity of the bonds to be advance refunded ▶	N/A
33 Enter the last date on which the refunded bonds will be called (MM/DD/YYYY) ▶	N/A
34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)	N/A

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 63773S Form **8038-G** (Rev. 9-2011)

Part VI Miscellaneous

35	Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35	0
36a	Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a	0
b	Enter the final maturity date of the GIC ▶		
c	Enter the name of the GIC provider ▶		
37	Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37	0

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶☐ and enter the following information:
b Enter the date of the master pool obligation ▶
c Enter the EIN of the issuer of the master pool obligation ▶
d Enter the name of the issuer of the master pool obligation ▶
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box ▶ ☐
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box ▶ ☐
41a If the issuer has identified a hedge, check here ▶ ☐ and enter the following information:
b Name of hedge provider ▶
c Type of hedge ▶
d Term of hedge ▶
42 If the issuer has superintegrated the hedge, check box ▶ ☐
43 If the issuer has established written procedures to ensure that all nonqualified bonds on this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box ▶ ☒
44 If the issuer has established written procedures to monitor the requirements of section 148, check box ▶ ☒
45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ ☐ and enter the amount of reimbursement ▶$
b Enter the date the official intent was adopted ▶

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ Pam Spacc... 12/13/2012 ▶ Pam Spaccarotella, Finance Director

Signature of issuer's authorized representative | Date | Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
John K. McGill, Esq.	John K. McGill	12/13/2012	☐	P01086212
Firm's name ▶Kutak Rock LLP			Firm's EIN ▶47:0597598	
Firm's address ▶1650 Farnam Street, Omaha, NE 68102			Phone no. 402-346-6000	

KUTAK ROCK LLP

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PHILADELPHIA
RICHMOND
SCOTTSDALE
WASHINGTON
WICHITA

JOLAYNE R. HOLZAPFEL
jolayne.holzapfel@kutakrock.com

January 22, 2013

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Bond Registrar
Office of State Auditor of Public Accounts
Suite 2303
PO Box 98917
State Capitol Building
Lincoln, NE 68509

$97,650,000
City of Omaha, Nebraska
Sanitary Sewerage System Revenue Bonds
Series of 2012

Ladies and Gentlemen:

We have served as Bond Counsel in connection with the above-referenced bonds for the City of Omaha, Nebraska. Enclosed in compliance with Section 10-140, Reissue Revised Statutes of 1997, as amended, is the Certificate of Issuance dated December 13, 2012, along with a completed Cost of Bond Issuance form and Form 8038-G. Please provide me with your office's Registration Certificate in the enclosed self-addressed envelope.

Please let me know if you require any additional information. Thank you.

Sincerely,

Jolayne R Holzapfel

Jolayne R. Holzapfel
Paralegal

Enclosures

4836-3656-3474.1