

CONNIE BRAITHWAITE

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April 25, 2006

Commissioner William R. Wichersham
Chairman
Nebraska Tax Equalization and Review Commission
301 Centennial Mall South
Mall Level
P.O. Box 94732
Lincoln, Nebraska 68509-4732

RE: Show Cause Hearing for Custer County

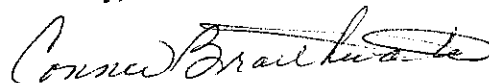
Dear Commissioner Wichersham:

I have received your Order for Show Cause Hearing, relating to a possible adjustment of 7.30% increase for Location: Strata 2 Suburban subclass and an 8.45% increase for Market Area 1 subclass of the class of agricultural land. I have reviewed the statistical and narrative data in the Report and Opinion. Based on my knowledge and understanding of the market for real property in Custer County, I believe the adjustment proposed by the Commission is appropriate to achieve more uniform and proportionate valuation in the county. Therefore, I do not contest the proposed adjustment and waive the ability to appear at the hearing and to present testimony and exhibits to the Commission regarding whether the adjustment is appropriate. I have discussed this issue with the County Board of Equalization for Custer County.

I understand that by providing you this letter, that I will receive an Order from the Commission that orders value for 7.30% increase for Location: Strata 2 Suburban subclass and an 8.45% increase for Market Area 1 subclass of the class of agricultural land to be adjusted. It is my intent to make those adjustments and recertify the real property abstract by June 5 as required by law.

If you have any further questions, please feel free to contact me at 308-872-2981.

Sincerely,



Connie Braithwaite
Custer County Assessor

