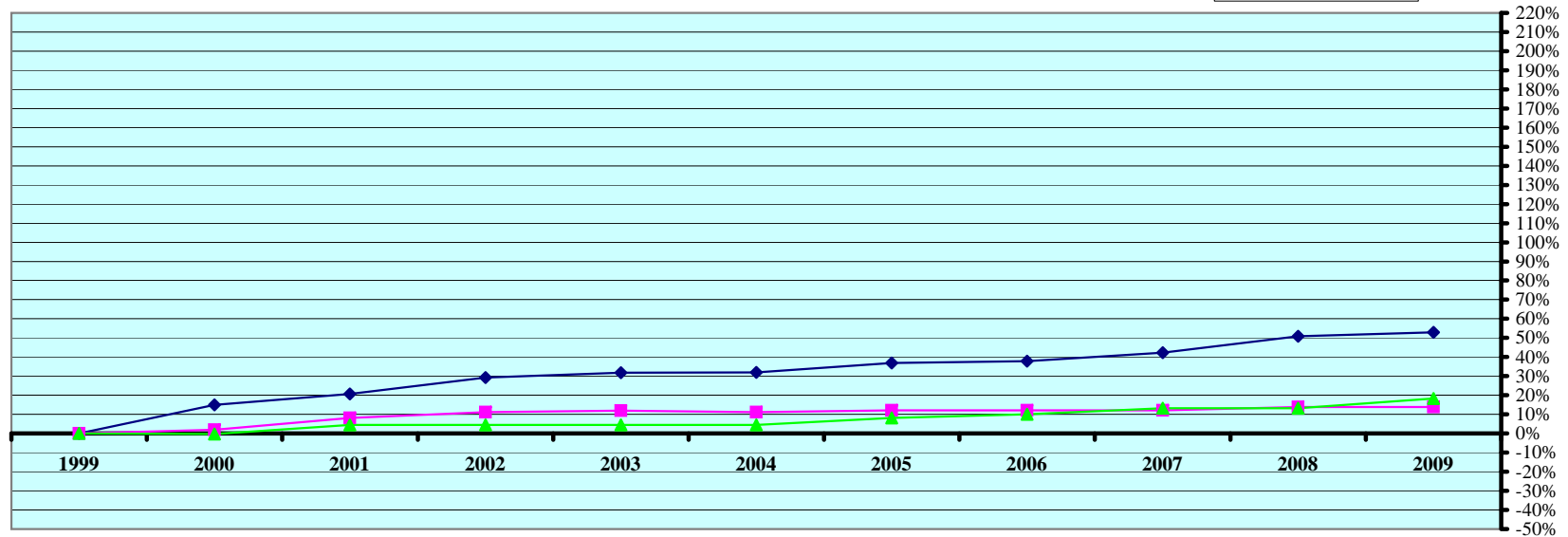


REAL PROPERTY VALUATIONS - Cumulative %Change 1999-2009



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
1999	22,715,874	--	--	--	10,703,447	--	--	--	71,688,940	--	--	--
2000	26,130,745	3,414,871	15.03%	15.03%	10,913,615	210,168	1.96%	1.96%	71,466,440	-222,500	-0.31%	-0.31%
2001	27,395,561	1,264,816	4.84%	20.60%	11,568,933	655,318	6.00%	8.09%	74,939,905	3,473,465	4.86%	4.53%
2002	29,361,103	1,965,542	7.17%	29.25%	11,891,262	322,329	2.79%	11.10%	74,896,595	-43,310	-0.06%	4.47%
2003	29,939,160	578,057	1.97%	31.80%	11,989,890	98,628	0.83%	12.02%	74,870,835	-25,760	-0.03%	4.44%
2004	29,965,150	25,990	0.09%	31.91%	11,898,496	-91,394	-0.76%	11.17%	74,855,550	-15,285	-0.02%	4.42%
2005	31,088,976	1,123,826	3.75%	36.86%	12,006,202	107,706	0.91%	12.17%	77,572,715	2,717,165	3.63%	8.21%
2006	31,323,465	234,489	0.75%	37.89%	11,994,908	-11,294	-0.09%	12.07%	78,889,320	1,316,605	1.70%	10.04%
2007	32,330,576	1,007,111	3.22%	42.33%	11,992,955	-1,953	-0.02%	12.05%	81,167,140	2,277,820	2.89%	13.22%
2008	34,267,901	1,937,325	5.99%	50.85%	12,190,667	197,712	1.65%	13.89%	81,123,565	-43,575	-0.05%	13.16%
2009	34,730,624	462,723	1.35%	52.89%	12,190,667	0	0.00%	13.89%	84,814,885	3,691,320	4.55%	18.31%

Rate Annual %chg: Residential & Recreational

Commercial & Industrial

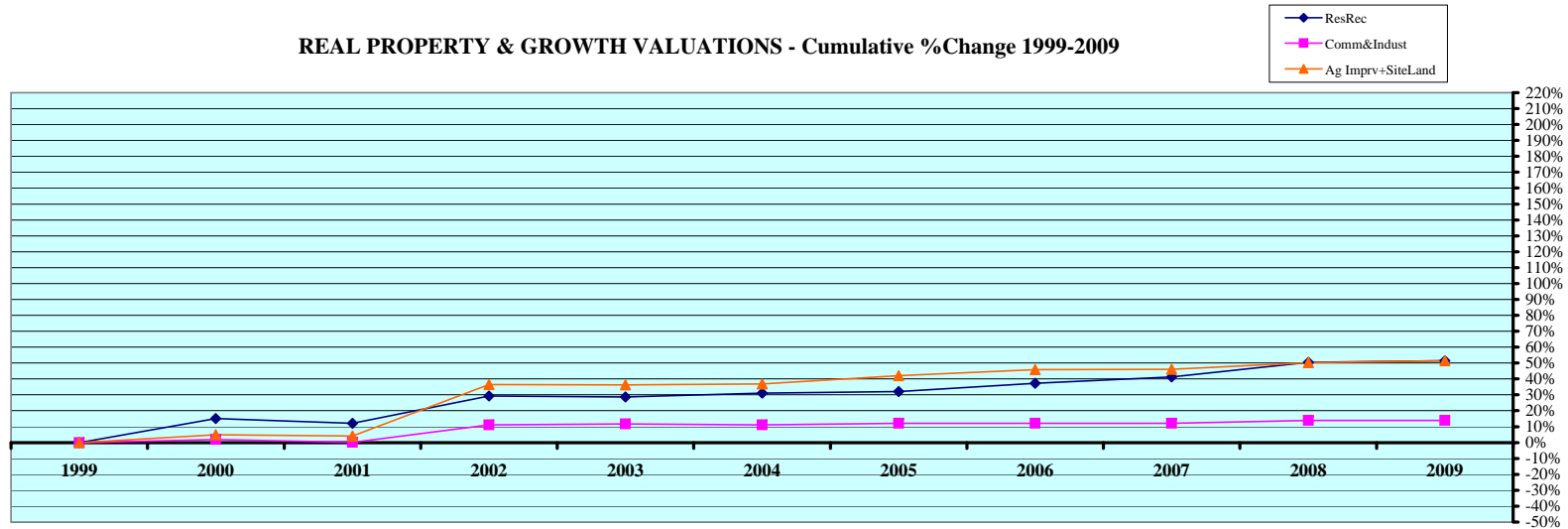
Agricultural Land

Cnty#
County

FL area

(1) Residential & Recreational excludes Agric. dwelling & farm home site land; Commercial & Industrial excludes minerals; Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1999-2009



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1999	22,715,874	252,785	1.11%	22,463,089	--	--	10,703,447	12,600	0.12%	10,690,847	--	--
2000	26,130,745	0	0.00%	26,130,745	15.03%	15.03%	10,913,615	0	0.00%	10,913,615	1.96%	1.96%
2001	27,395,561	1,911,385	6.98%	25,484,176	-2.47%	12.19%	11,568,933	846,876	7.32%	10,722,057	-1.76%	0.17%
2002	29,361,103	0	0.00%	29,361,103	7.17%	29.25%	11,891,262	0	0.00%	11,891,262	2.79%	11.10%
2003	29,939,160	718,347	2.40%	29,220,813	-0.48%	28.64%	11,989,890	40,359	0.34%	11,949,531	0.49%	11.64%
2004	29,965,150	195,237	0.65%	29,769,913	-0.57%	31.05%	11,898,496	0	0.00%	11,898,496	-0.76%	11.17%
2005	31,088,976	1,068,448	3.44%	30,020,528	0.18%	32.16%	12,006,202	0	0.00%	12,006,202	0.91%	12.17%
2006	31,323,465	138,042	0.44%	31,185,423	0.31%	37.28%	11,994,908	1,335	0.01%	11,993,573	-0.11%	12.05%
2007	32,330,576	236,960	0.73%	32,093,616	2.46%	41.28%	11,992,955	0	0.00%	11,992,955	-0.02%	12.05%
2008	34,267,901	97,600	0.28%	34,170,301	5.69%	50.42%	12,190,667	0	0.00%	12,190,667	1.65%	13.89%
2009	34,730,624	330,225	0.95%	34,400,399	0.39%	51.44%	12,190,667	0	0.00%	12,190,667	0.00%	13.89%
Rate Ann%chg	4.34%			Resid & Rec. w/o growth			1.31%			C & I w/o growth		
					2.77%						0.52%	

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
1999	7,364,402	3,814,911	11,179,313	0	0.00%	11,179,313	--	--
2000	7,864,286	3,901,677	11,765,963	29,084	0.25%	11,736,879	4.99%	4.99%
2001	8,131,446	3,995,550	12,126,996	498,205	4.11%	11,628,791	-1.17%	4.02%
2002	10,795,207	4,468,033	15,263,240	0	0.00%	15,263,240	25.86%	36.53%
2003	10,749,079	4,475,880	15,224,959	0	0.00%	15,224,959	-0.25%	36.19%
2004	10,839,195	4,549,462	15,388,657	95,091	0.62%	15,293,566	0.45%	36.80%
2005	11,391,937	4,697,998	16,089,935	202,214	1.26%	15,887,721	3.24%	42.12%
2006	11,530,671	4,781,070	16,311,741	0	0.00%	16,311,741	1.38%	45.91%
2007	11,680,393	4,730,451	16,410,844	80,430	0.49%	16,330,414	0.11%	46.08%
2008	11,675,852	5,116,573	16,792,425	0	0.00%	16,792,425	2.33%	50.21%
2009	12,038,547	5,343,573	17,382,120	451,328	2.60%	16,930,792	0.82%	51.45%
Rate Ann%chg	5.04%	3.43%	4.51%	Ag Imprv+Site w/o growth			3.78%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real Prop Growth = value attributable to new construction, additions to existing buildings, and any improvements for real property which increase the value of such property.

Sources:
Value; 1999 - 2009 CTL
Growth Value; 1999-2009 Abstract of Asmnt Rpt.

NE Dept. of Revenue Property Assessment Division
Prepared as of 03/01/2010

Cnty# 25
County DEUEL

FL area 5

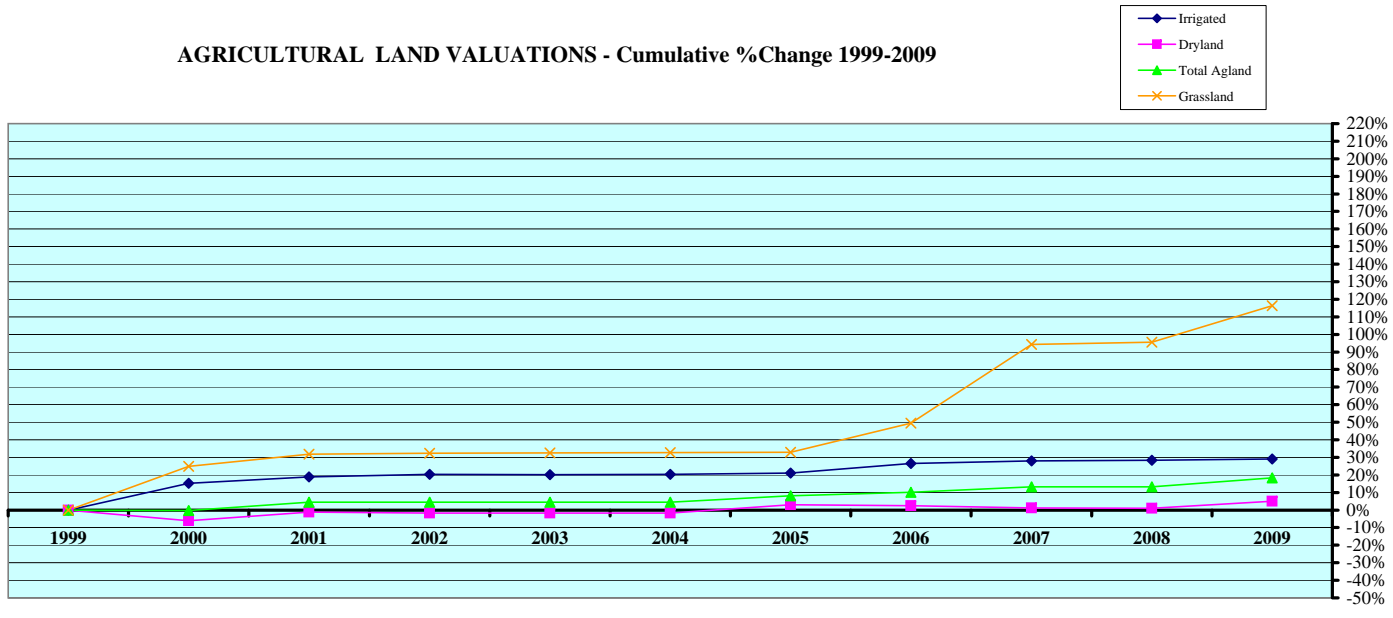
CHART 2

EXHIBIT

25B

Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1999-2009



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1999	10,137,490	--	--	--	55,206,775	--	--	--	6,342,410	--	--	--
2000	11,680,725	1,543,235	15.22%	15.22%	51,858,945	-3,347,830	-6.06%	-6.06%	7,924,505	1,582,095	24.94%	24.94%
2001	12,049,060	368,335	3.15%	18.86%	54,531,790	2,672,845	5.15%	-1.22%	8,356,690	432,185	5.45%	31.76%
2002	12,199,105	150,045	1.25%	20.34%	54,301,185	-230,605	-0.42%	-1.64%	8,393,940	37,250	0.45%	32.35%
2003	12,170,795	-28,310	-0.23%	20.06%	54,290,615	-10,570	-0.02%	-1.66%	8,407,060	13,120	0.16%	32.55%
2004	12,190,310	19,515	0.16%	20.25%	54,242,060	-48,555	-0.09%	-1.75%	8,420,695	13,635	0.16%	32.77%
2005	12,278,580	88,270	0.72%	21.12%	56,862,055	2,619,995	4.83%	3.00%	8,429,505	8,810	0.10%	32.91%
2006	12,823,175	544,595	4.44%	26.49%	56,589,085	-272,970	-0.48%	2.50%	9,474,465	1,044,960	12.40%	49.38%
2007	12,976,640	153,465	1.20%	28.01%	55,869,660	-719,425	-1.27%	1.20%	12,318,245	2,843,780	30.02%	94.22%
2008	13,006,340	29,700	0.23%	28.30%	55,716,125	-153,535	-0.27%	0.92%	12,398,505	80,260	0.65%	95.49%
2009	13,077,110	70,770	0.54%	29.00%	58,014,365	2,298,240	4.12%	5.09%	13,720,825	1,322,320	10.67%	116.33%

Rate Ann.%chg: Irrigated **2.58%** Dryland **0.50%** Grassland **8.02%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1999				--	2,265	--	--	--	71,688,940	--	--	--
2000				--	2,265	0	0.00%	0.00%	71,466,440	-222,500	-0.31%	-0.31%
2001				--	2,365	100	4.42%	4.42%	74,939,905	3,473,465	4.86%	4.53%
2002				--	2,365	0	0.00%	4.42%	74,896,595	-43,310	-0.06%	4.47%
2003				--	0	-2,365	-100.00%	-100.00%	74,870,835	-25,760	-0.03%	4.44%
2004	2,485	n/a	n/a	n/a	0	n/a	n/a	n/a	74,855,550	-15,285	-0.02%	4.42%
2005	2,575	90	3.62%	3.62%	0	0			77,572,715	2,717,165	3.63%	8.21%
2006	2,595	20	0.78%	4.43%	0	0			78,889,320	1,316,605	1.70%	10.04%
2007	2,595	0	0.00%	4.43%	0	0			81,167,140	2,277,820	2.89%	13.22%
2008	2,595	0	0.00%	4.43%	0	0			81,123,565	-43,575	-0.05%	13.16%
2009	2,585	-10	-0.39%	4.02%	0	0			84,814,885	3,691,320	4.55%	18.31%

Cnty# **25** FL area **5** Rate Ann.%chg: Total Agric Land **1.70%**
 County **DEUEL**

(1) Prior to 2003, waste land data was reported with other agland due to CTL reporting form structure; Beginning 2003 waste land isolated from other agland.
 Source: 1999 - 2009 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1999-2009 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1999	11,876,990	19,065	623	--	--	55,297,480	177,946	311	--	--	6,168,025	59,768	103	--	--
2000	12,501,650	20,001	625	0.32%	0.32%	54,456,165	180,691	301	-3.22%	-3.22%	8,189,095	69,218	118	14.56%	14.56%
2001	12,082,155	19,259	627	0.32%	0.64%	54,393,375	180,831	301	0.00%	-3.22%	8,240,740	69,293	119	0.85%	15.53%
2002	12,196,550	19,332	631	0.64%	1.28%	54,383,955	180,807	301	0.00%	-3.22%	8,231,785	69,164	119	0.00%	15.53%
2003	12,176,805	19,299	631	0.00%	1.28%	54,298,615	180,483	301	0.00%	-3.22%	8,284,005	69,554	119	0.00%	15.53%
2004	12,199,965	19,328	631	0.03%	1.32%	54,271,355	180,381	301	-0.04%	-3.26%	8,427,715	70,255	120	0.81%	16.46%
2005	12,198,400	19,311	632	0.08%	1.39%	56,853,475	180,290	315	4.81%	1.40%	8,432,740	70,220	120	0.11%	16.59%
2006	12,544,065	19,837	632	0.11%	1.50%	56,687,870	179,776	315	-0.01%	1.39%	9,499,800	70,337	135	12.47%	31.13%
2007	12,976,640	20,473	634	0.23%	1.74%	55,866,310	179,285	312	-1.18%	0.20%	12,318,200	70,161	176	29.99%	70.46%
2008	13,006,340	20,517	634	0.01%	1.75%	55,715,875	178,785	312	0.01%	0.20%	12,398,505	70,570	176	0.07%	70.57%
2009	13,008,935	20,521	634	0.00%	1.76%	58,148,305	178,782	325	4.37%	4.58%	13,658,770	70,570	194	10.16%	87.91%

Rate Ann.%chg Average Value/Acre: 0.17%

0.45%

6.51%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1999						0	0				73,342,495	256,779	286	--	--
2000						2,565	257	10			75,149,475	270,166	278	-2.80%	-2.80%
2001						2,365	237	10	0.00%		74,718,635	269,620	277	-0.36%	-3.15%
2002						2,365	237	10	0.00%		74,814,655	269,540	278	0.36%	-2.80%
2003						0	0				74,761,790	269,572	277	-0.36%	-3.15%
2004	2,485	249	10	n/a	n/a	0	0		n/a	n/a	74,901,520	270,213	277	0.07%	-3.08%
2005	2,295	230	10	0.00%	n/a	0	0			n/a	77,486,910	270,051	287	3.51%	0.33%
2006	2,575	258	10	-0.15%	n/a	0	0			n/a	78,734,310	270,207	291	1.55%	1.88%
2007	2,595	260	10	0.19%	n/a	0	0			n/a	81,163,745	270,178	300	3.10%	5.04%
2008	2,595	260	10	0.00%	n/a	0	0			n/a	81,123,315	270,132	300	-0.03%	5.00%
2009	2,585	259	10	0.00%	n/a	0	0			n/a	84,818,595	270,132	314	4.56%	9.79%

25
DEUEL

FL area 5

Rate Ann. %chg Average Value/Acre: 0.94%

(1) Valuations on Abstracts vs CTL will vary due to different reporting dates (2) Prior to 2003, waste land data was reported with other agland; Beginning 2003 waste land isolated from other agland
source: 1999 - 2009 Abstracts Agland Assessment Level 1998 to 2006 = 80% ; 2007 & forward = 75% NE Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010

2009 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
2,098	DEUEL	12,989,217	12,574,346	26,454,438	34,730,624	12,190,667	0	0	84,814,885	12,038,547	5,343,573	3,581,070	204,717,367
<i>cnty sector/value % of total value:</i>		6.34%	6.14%	12.92%	16.97%	5.95%			41.43%	5.88%	2.61%	1.75%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
423	BIG SPRINGS	1,121,608	405,773	1,283,927	8,189,938	5,589,208	0	0	0	0	0	0	16,590,454
20.16%	<i>%sector of county sector</i>	8.63%	3.23%	4.85%	23.58%	45.85%							8.10%
	<i>%sector of municipality</i>	6.76%	2.45%	7.74%	49.37%	33.69%							100.00%
983	CHAPPELL	368,982	585,881	581,934	21,597,943	4,854,806	0	0	0	0	0	0	27,989,546
46.85%	<i>%sector of county sector</i>	2.84%	4.66%	2.20%	62.19%	39.82%							13.67%
	<i>%sector of municipality</i>	1.32%	2.09%	2.08%	77.16%	17.35%							100.00%
1,406	Total Municipalities	1,490,590	991,654	1,865,861	29,787,881	10,444,014	0	0	0	0	0	0	44,580,000
67.02%	<i>%all municip.sect of cnty</i>	11.48%	7.89%	7.05%	85.77%	85.67%							21.78%

Cnty#	County
25	DEUEL

Sources: 2009Certificate of Taxes Levied CTL, 2000 US Census; Dec2009 Municipality Pop. per Research Division

Dept. of Revenue Property Assessment Division Prepared as of 03/01/2010