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FIRST NATIONAL INVESTMENT BANKING FACILITATES CSS BUYOUT OF KEY FINANCIAL PARTNER

Mergers & Acquisitions team advises CSS Farms and related companies on buyout of Ronald D. Offutt

OMAHA, Neb. (October 12, 2007) – First National Investment Banking (FNIB), a full-service investment bank and wholly-owned subsidiary of First National of Nebraska, Inc. (FNNI), has assisted the management team of CSS Farms, Inc.; CSS Potato Farms, LLC; and CSS Company (“CSS”) in completing the buyout of its financial partner, Ronald D. Offutt, chairman, president and CEO of RDO Holdings Co., of Fargo, North Dakota. Richard Vinci, senior managing director, Mergers & Acquisitions, said that FNIB was retained as exclusive financial advisor and debt placement agent in June 2007 to guide the CSS management team on the execution of the buyout transaction.

“First National Mergers & Acquisitions provided advice which CSS leveraged to negotiate the terms and conditions that would allow them to execute the buyout with virtually no equity dilution to management,” said Vinci. “Our involvement enabled CSS to effectively communicate a complicated and leveraged transaction to their existing lenders, while helping them to secure equity financing from management.”

CSS Farms is one of the foremost producers of chipping potatoes in the United States. Based in Watertown, South Dakota, the company employs 100 and operates 11 farming operations in six states, including Nebraska, Texas, Colorado, Florida, Maryland and California.

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CSS Farms' customers represent leading potato chip suppliers throughout the United States, including Frito Lay. In addition to chipping potatoes, CSS Farms produces table potatoes, onions, and garlic.

Milton G. Carter, President and Managing Partner of CSS said that, without FNIB's involvement, the company might not have been able to execute the transaction with Offutt. "Thanks to First National's advice to explore alternative financing, we were able to negotiate more favorable terms and conditions."

Vinci said that, as a result, CSS moved its entire operating line of credit from its previous lender to FNIB affiliate First National Bank Omaha, while strengthening an existing equipment financing relationship with another affiliate, Diversified Financial Services.

First National Investment Banking is comprised of three interrelated operating groups, including First National Capital Markets, First National Mergers & Acquisitions and First Capital Partners LLC, an investor in mezzanine capital and private equity.

First National Mergers & Acquisitions (FNM&A) offers business owners and their advisors complete M&A guidance regarding strategic alternatives, financial restructurings and ownership transitions. FNM&A is a leading advisor to agribusiness companies in the United States. Services include strategic advice, sell-side and buy-side advisory, divestitures, recapitalizations, management and leveraged buyouts, and capital raising. FNM&A professionals can help clients evaluate, arrange and secure an optimal capital structure using senior debt, subordinated debt and equity financing.

ABOUT FIRST NATIONAL INVESTMENT BANKING

First National Investment Banking is one of the fastest growing investment banking firms in the Midwest. FNIB serves corporations, institutions and high-net-worth individuals by providing a comprehensive array of sophisticated financial resources and staff that can provide leadership in a complex investment environment. FNIB, a wholly-owned subsidiary of First National of Nebraska, Inc., is headquartered in Omaha, Neb. and has regional offices in Kansas City, Mo., Des Moines, Iowa and Sacramento, Calif. For more information, visit www.fnib.com.

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ABOUT FIRST NATIONAL OF NEBRASKA

First National of Nebraska, Inc., has grown into the largest private banking company in the United States. First National of Nebraska and its affiliates have nearly \$20 billion in managed assets and more than 7,500 employee associates located across the United States. Primary banking offices are located in Nebraska, Colorado, Illinois, Iowa, Kansas, South Dakota and Texas.

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