

**Supplement
dated September 13, 2021**

to

**Preliminary Official Statement
dated September 8, 2021**

relating to

**SEWANHAKA CENTRAL HIGH SCHOOL DISTRICT
NASSAU COUNTY, NEW YORK**

\$16,000,000*

**TAX ANTICIPATION NOTES FOR 2021-2022 TAXES
(the "TANs")**

Date of Issue: September 28, 2021

Maturity Date: June 20, 2022

The Preliminary Official Statement is dated **September 8, 2021** (the "Preliminary Official Statement"). The **Sewanhaka Central High School District**, Nassau County, New York (the "**District**") has prepared this Supplement dated **September 13, 2021**, to the Preliminary Official Statement (the "Supplement") to reflect updates to Litigation language on page 9.

Other than with respect to the information provided herein, this Supplement is not otherwise updating the Preliminary Official Statement, which speaks as of its date.

The Litigation Section is hereby replaced and superseded with the following:

LITIGATION

In common with other school districts, the District from time to time receives notices of claim and is party to litigation. In the opinion of the School District Attorney, unless otherwise set forth herein and apart from matters provided for by applicable insurance coverage, there are no claims or actions pending which, if determined against the District, would have an adverse material effect on the financial condition of the District.

On or about November 14, 2019, a lawsuit was commenced against the District and a former employee under the Child Victim's Act. The plaintiff, a former student, alleges a one-time instance of a sexual assault by a former District employee in May 1987. The District denies the allegations and all liability in this matter. Due to the age of the claim, the District has yet to locate the general liability policy of insurance for the 1986-1987 time period. However, school records suggest that the District's General liability insurance company at that time was United Community Insurance company who has since gone out of business. The cost of defense and/or, assuming arguendo, any offer to settle and/or an obligation will have to be borne by the District, until and unless the District is able to locate other insurance coverage. The District's interests are being represented by Mulholland Minion Davey McNiff & Beyrer. The case is currently in discovery.

On or about January 20, 2021, a lawsuit was commenced against the District under the Child Victim's Act. The plaintiff, a former student who attended Elmont Memorial High School from 2007-2010, alleges a teacher engaged in an inappropriate sexual relationship with the student during the 2009-2010 school year. The District denies the allegations and all liability in this matter. The District tendered this claim to its insurance carriers for the 2009-2010 school year Tokio Marine HCC and AIG. The insurance companies have denied coverage. For now, the cost of defense and/or, assuming arguendo, any offer to settle and/or an obligation to pay may have to be borne by the District. The District's interests are being represented by Mulholland Minion Davey McNiff & Beyrer. The case is currently in discovery.

On or about August 2020 a lawsuit was commenced against the District and filed in New York County in the Asbestos litigation dedicated Part (NYCAL). Plaintiff who was diagnosed with lung cancer in November 2019 alleges that he was exposed to asbestos, on or about 2009 while allegedly installing a PA system for the District. The lawsuit names numerous other Districts with separate claims of alleged asbestos exposure. The cause of action, in pertinent part, is based upon alleged premise liability and/or labor law violations by the Districts for failing to provide a safe workplace. The District tendered this claim to its previous general liability insurance company, U.S. Specialty Insurance Company which disclaimed defense and indemnification. The New York State Insurance Reciprocal (NYSIR) also disclaimed coverage since the claim pre-dates the District joining NYSIR. The District denies the allegations of the complaint. The District has consented to joint representation and has appointed Lewis, Brisbois, Bisgaard & Smith to defend the interests of the District and will share defense costs with more than 20 other named districts. The matter is in very early stages of discovery.