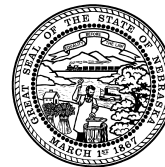


STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Dave Heineman
Governor

March 31, 2010

NEWS RELEASE:

For Immediate Release

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MCCOOK CPA AGREES TO CONSENT ORDER WHEREBY CREDENTIALS ARE SURRENDERED UNDER REVOCATION

Lincoln, Nebraska, - The Nebraska State Board of Public Accountancy (Board) at their meeting on March 18, 2010 approved a Consent Order involving former McCook, Nebraska resident ***Janella M. Hager***. The Order revokes Ms. Hager's Nebraska Certificate and Active Permit to practice as a Certified Public Accountant (CPA).

The Order indicates that Ms. Hager surrendered her credentials based on the Board being aware she was the subject of a felony criminal charge for theft in Red Willow County, Nebraska. The Board referenced Sections of the Public Accountancy Act including 1-137 (2) dishonesty, fraud, or gross negligence in the practice of public accountancy and 1-137(4) including Rules and Regulations Title 288, Chapter 5.007.01/Acts discreditable to the profession.

The Nebraska Board of Public Accountancy administers public accountancy law and issues permits to practice public accountancy within Nebraska. Six of the eight board members are certified public accountants with active permits to practice and two are members of the public. Information about licensed CPA's can be obtained by calling the Board's office at (402) 471-3595 or 1-800-564-6111, or by visiting our web site at www.nbpa.ne.gov.