STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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BOARD REPRIMANDS OMAHA, NEBRASKA, CERTIFIED PUBLIC ACCOUNTANCT

Lincoln, Nebraska, September 13, 2007- The Nebraska State Board of Public Accountancy (Board) at their regularly scheduled meeting on July 18, 2007 agreed to enter into Stipulation and Consent Order concerning an Omaha, Nebraska certified public accountant (CPA).

In the matter of Lester P. Nosal, CPA, the Board ordered Mr. Nosal be reprimanded and placed on probation for two years. Mr. Nosal agreed and consented to the Order of the Board.

Mr. Nosal consented to technical violations of the Public Accountancy Act within Board regulations outlined in Title 288-Chapter 5/ Rules of Professional Conduct involving improperly transmitting certain tax returns to a third party without making appropriate disclosures or without proper documentation.

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.