STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Dave Heineman Governor

August 2, 2006

MEMORANDUM

TO: Internal Revenue Service American Institute of Certified Public Accountants Accountancy Boards of All Jurisdictions Nebraska Society of Certified Public Accountants Nebraska Department of Banking and Finance Nebraska Department of Education – Accounting Department Nebraska State Auditors Office National Association of State Boards of Accountancy

FROM: Dan Sweetwood, Executive Director, Nebraska State Board of Public Accountancy

This notice is to advise that the following Certificate holders, with last known address, have not renewed their permit to practice and are not licensed Certified Public Accountants in the state of Nebraska as of August 2, 2006:

Boudreau, John 11407 S. 43rd St. Bellevue NE 68123

Chronister, Mark PricewaterhouseCoopers LLP 225 S 6th St., #1500 Minneapolis MN 55402

Eddie, James 200 N. Birchwood Drive Fremont NE 68025

Heng, Roddy KPMG LLP Two Central Park Plaza, #1501 Omaha NE 68102 Hoeferlin, Thomas MPP & W, P.C. 1034 S. Brentwood Blvd., #1700 St. Louis MO 63117

Larson, Kimberly 10437 Homestead Road Spearfish SD 57783

Sitz, George 304 Farmbrook Lane Gaylord MI 49735