October 7, 2004

MEMORANDUM

TO: Internal Revenue Service

American Institute of Certified Public Accountants

Accountancy Boards of All Jurisdictions

Nebraska Society of Certified Public Accountants

FROM: Dan Sweetwood, Executive Director

This notice is to advise that the following Certificate holders have not renewed their permit to practice and are not licensed Certified Public Accountants in the state of Nebraska:

Behrens, Scott

Newman, Robert
3016 N 125th Avenue

18 Joshua Lane

Omaha, NE 68164 West Simsbury, CT 06092

Bradley, Eileen Polodna, Duane 7695 Chez la Terre 5938 S 118th Plaza Smithville, MO 64089 Omaha, NE 68137

Buttner, Edward Renner, Dennis 4301 Congress Court 109 2nd Street North Wales, PA 19454 Mason City, IA 50401

Detty, Gregory

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1501 Arapahoe Street

Willshire, TX 78064 Lincoln, NE 68502

Green, Rita Woracek, Cindy

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Mitchell, Roger Svoboda, Robert 641 Eldora Lane 5401 Tipperary Trail Lincoln, NE 68508 Lincoln, NE 68512

Morriss, Lawrence, Jr. 444 W. 47th St, Ste. 520 Kansas City, MO 64112