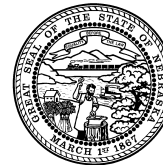


STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Dave Heineman
Governor

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BOARD REPRIMANDS LINCOLN, NEBRASKA CERTIFIED PUBLIC ACCOUNTANT

Lincoln, Nebraska, October 1, 2013 - The Nebraska State Board of Public Accountancy (Board) at the regularly scheduled meeting on September 9, 2013 agreed to enter into Stipulation and Consent Order concerning a Lincoln, Nebraska based certified public accountant (CPA).

In the matter of David A. Ellingson, CPA, the Board ordered Mr. Ellingson be reprimanded and placed on probation for three years along with other requirements. Mr. Ellingson did not admit or stipulate to the Board's findings but consented to the Order of the Board holding he violated the Public Accountancy Act and Board regulations outlined in Title 288-Chapter 5/ Rules of Professional Conduct for taking unreasonable positions on client tax returns.

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.