

Independent Accountant's Report On Applying Agreed-Upon Procedures

The Board of Directors
(*Name of Company*)

We have performed the procedures enumerated below, which were agreed to by management of (*Name of Company*) pursuant to Title 132, Chapter 8 with respect to the letter dated (*insert date*) from the (*insert Corporate Official name and title*) to the Nebraska Department of Environmental Quality, solely to assist you in filing the Letter (prepared in accordance with the criteria specified therein) for the year ended (*insert date of end of corporate fiscal year*). (*Name of Company*) is responsible for the Letter. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of (*Name of Company*) and the Nebraska Department of Environmental Quality. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures, which were limited solely to the identified item numbers, are as follows:

- We compared the amounts in Items Nos. 3, 5, and 7 of Part I to corresponding amounts reported as total liabilities, Net Worth, and total assets respectively, in the consolidated financial statements as of (*Insert date of end of corporate fiscal year*) and found them to be in agreement.
- We computed the amounts in Item Nos. 4 and 6 of Part I as of (*Insert date of end of corporate fiscal year*) based on amounts reported in the consolidated financial statements as of (*Insert date of end of corporate fiscal year*) and found them to be in agreement.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items noted above within the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have to our attention that would have been reported to you.

This report is intended solely for the information and use of the board of directors and management of (*Company Name*) and is not intended to be and should not be used by anyone other than these specified parties.

(*Name of Accounting Firm*)

(*Date*)