

**Mehlhoff, James**

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**From:** Douglas Hruby [dhruby@gwtc.net]  
**Sent:** Monday, June 23, 2008 5:29 PM  
**To:** Mehlhoff, James  
**Subject:** draft rule 20:10:12:14

Having reviewed the draft I noticed that in the paragraph concerning who can prepare a financial statement for class A buyers, you have omitted listing independent public accountants as one who can prepare reviewed or audited financial statements. I would guess that this is an oversight by whom ever drafted this paragraph. I would request that the paragraph be revised to include independent public accountants as a class of qualified preparers. South Dakota statute specifically grants licensed public accountants the right to prepare compiled, reviewed, and audited financial statements. I thank you in advance for making the necessary changes to correct this oversight.

Douglas Hruby  
Public Accountant  
dhruby@gwtc.net

P.O. Box 137  
Marion, SD 57043-0137