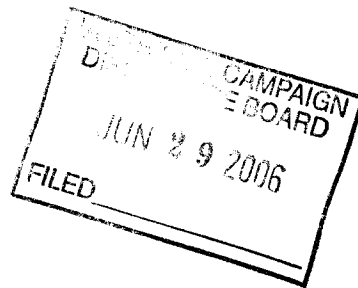




STATE OF IOWA

THOMAS J. VILSACK
GOVERNOR
SALLY J. PEDERSON
LT. GOVERNOR

IOWA DEPARTMENT OF COMMERCE
PROFESSIONAL LICENSING & REGULATION



June 26, 2006

Charlie Smithson
Executive Director & Legal Counsel
Iowa Ethics and Campaign Disclosure Board
510 E. 12th Street, Suite 1A
Des Moines, Iowa 50319

Dear Mr. Smithson:

In accordance with Iowa Code section 68B.4 the Iowa Accountancy Examining Board granted consent for members of the Board to sell or lease goods and services as follows:

1. Members of the Board may sell or lease goods or services to any individual, association, or corporation regulated by any division within the Department of Commerce, other than the Board on which that official serves. This consent is granted because such sale or lease of goods or services does not affect the Board member's duties or functions on the Board.
2. Members of the Board may sell or lease goods or services to any individual association, or corporation regulated by the Board if those goods or services are routinely provided to the public as part of that person's regular professional practice. This consent is granted because the sale or lease of such goods or services does not affect the Board member's duties or functions on the Board. In the event a complaint is filed with the Board concerning the services or goods provided by the Board member to a member of the public, that Board member is otherwise prohibited by law from participating in any discussion or decision by the Board in that case. See, for example, the Code of Administrative Judicial Conduct, 11 Iowa Administrative Code 10.29(3)(b).
3. Individual application and approval are not required for the sales or leases authorized by this Consent unless there are unique facts surrounding a particular sale or lease which would cause the sale or lease to affect the seller's or lessor's duties or functions on the Board, would give the buyer or lessee an advantage in dealing with the Board, or would otherwise present a conflict of interest as defined in Iowa Code section 68B.2A or the common law.

4. Individual application and approval, when required, shall conform to the procedures and guidelines outlined in 351 Iowa Administrative Code 6.11, and shall only be granted by a majority of a quorum of the Board.

I have attached the document signed by the Board Chair at a meeting held June 23, 2006.

If you should have any questions regarding the Board's action do not hesitate to contact Pam Griebel, Assistant Attorney General.

Sincerely,

A handwritten signature in black ink, appearing to read "William M. Schroeder", with a long horizontal flourish extending to the right.

William M. Schroeder, Executive Officer
Iowa Accountancy Examining Board

CC: Pam Griebel

JUN 29 2006

CONSENT TO SALES AND LEASES OF GOODS AND SERVICES

The Iowa Accountancy Examining Board (Board) is created by Iowa Code section 542.4 and regulates those licensed to practice as certified public accountants and licensed public accountants in the state of Iowa. The Board is comprised of 8 members appointed by the Governor, 2 public members and 6 members licensed to practice a profession regulated by the Board. Pursuant to Iowa Code section 68B.4 (Supp. 2005), Board members shall not sell or lease, either directly or indirectly, any goods or services to individuals, associations, or corporations that are subject to the regulatory authority of the Department of Commerce except as authorized by Iowa Code section 68B.4 and the administrative rules adopted by the Iowa Ethics and Campaign Disclosure Board, 351 Iowa Administrative Code 6.11.

On the 23 day of June, 2006, the Board granted consent for members of the Board to sell or lease goods and services as follows:

1. Members of the Board may sell or lease goods or services to any individual, association, or corporation regulated by any division within the Department of Commerce, other than the Board on which that official serves. This consent is granted because such sale or lease of goods or services does not affect the Board member's duties or functions on the Board.
2. Members of the Board may sell or lease goods or services to any individual, association, or corporation regulated by the Board if those goods or services are routinely provided to the public as part of that person's regular professional practice. This consent is granted because the sale or lease of such goods or services does not affect the Board member's duties or functions on the Board. In the event a complaint is filed with the Board concerning the services or goods provided by the Board member to a member of the public, that Board member is otherwise prohibited by law from participating in any discussion or decision by the Board in that case. See, for example, the Code of Administrative Judicial Conduct, 11 Iowa Administrative Code 10.29(3)(b).
3. Individual application and approval are not required for the sales or leases authorized by this Consent unless there are unique facts surrounding a particular sale or lease which would cause the sale or lease to affect the seller's or lessor's duties or functions on the Board, would give the buyer or lessee an advantage in dealing with the Board, or would otherwise present a conflict of interest as defined in Iowa Code section 68B.2A or the common law.
4. Individual application and approval, when required, shall conform to the procedures and guidelines outlined in 351 Iowa Administrative Code 6.11, and shall only be granted by a majority of a quorum of the Board.

The Iowa Accountancy Examining Board

By: Wesley E. Stille, Chair