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December 28, 2010

Ms. Jane Renner-Hood
Nebraska Endowment for the Humanities
210 Centennial Mall South, Suite 330
Lincoln, NE 685108

Dear Jane:

The financial statements for the Nebraska Humanities Council were reissued to respond to recommendations made by the Office of the Inspector General for the National Endowment for the Humanities. The changes made were as follows:

Nebraska

Kansas

Michigan

Minnesota

Missouri

Wyoming

The old assets no longer used by the organization were removed from the financial statements. The remaining assets that are currently still owned by the organization and are being depreciated were moved from the Equipment Fund column of the financial statements to the grant period in which they were purchased. This follows current guidance provided by the National Endowment for the Humanities.

The identification of grants being awarded to subrecipients was added to the Schedule of Expenditures of Federal Awards. This dollar amount consists of the regrants that were awarded out of federal funds.

Please let us know if you have any further questions regarding these changes.

Yours truly,

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