

## BKD Offices

### Arkansas

Fort Smith  
Little Rock  
Pine Bluff

### Colorado

Colorado Springs  
Denver

### Illinois

Decatur

### Indiana

Bloomington  
Evansville  
Fort Wayne  
Indianapolis  
Merrillville

### Kansas

Wichita

### Kentucky

Bowling Green  
Louisville  
Owensboro

### Mississippi

Jackson  
Oxford

### Missouri

Branson  
Joplin  
Kansas City  
Springfield  
St. Louis

### Nebraska

Lincoln  
Omaha

### Ohio

Cincinnati

### Oklahoma

Enid  
Oklahoma City  
Tulsa

### Texas

Houston

**bkd.com**

### Branson

417.334.5165

### Joplin

417.624.1065

### Springfield

417.865.8701

# Announcing

## Promotions to Senior Manager

**Rachel R. Dwigins**  
& **Brian D. Todd**

have been promoted  
to senior manager,  
effective June 1, 2008

**Praxity**  
MEMBER  
GLOBAL ALLIANCE OF  
INDEPENDENT FIRMS

**BKD, LLP**  
**BKD Corporate Finance, LLC**  
**BKD Wealth Advisors, LLC**  
**BKD Foundation**



## Advisors Who Can Take You Beyond Your Numbers



**Rachel R. Dwiggins**  
*CPA, Senior Manager*

*Springfield*  
*rdwiggins@bkd.com*

**A**s a member of BKD Not-for-Profit & Government Group, Rachel provides audit and consulting services for not-for-profit and governmental organizations, colleges, universities, and charitable organizations. She is experienced with A-133 audit requirements, including student financial assistance. She has also served as a reviewer for BKD's interoffice inspection program.

Rachel also works with clients in the real estate industry, providing audit and consulting services for real estate developers with low-income housing tax credit properties.

She is a member of the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants.

Rachel joined BKD after graduating magna cum laude from Missouri State University, Springfield, with a B.S. degree in accounting in 1998.



**Brian D. Todd**  
*CPA, Senior Manager*

*Springfield*  
*btodd@bkd.com*

**B**rian, a member of BKD Health Care Group, serves on the executive committee of the practice's nursing facilities and other health services industry team and regularly assists for-profit long-term care facilities with complex tax issues, including accounting method optimization, federal employee tax credits, depreciation method changes and entity restructuring. He also assists long-term care facilities in reimbursement matters, including the preparation of Medicare and Medicaid cost reports.

Brian works closely with nonprofit health care institutions and consults with these clients on unrelated business income issues, employee recruitment incentives, joint ventures and other areas. In addition, he assists clients in identifying exposure areas related to private inurement and intermediate sanctions.

Brian is a member of the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants.

He is a 1999 graduate of the University of Missouri, Columbia, with a master's degree in accounting.

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