



Jeremiah W. (Jay) Nixon  
Governor  
State of Missouri

Jane A. Rackers, Division Director  
**DIVISION OF PROFESSIONAL REGISTRATION**

Department of Insurance  
Financial Institutions  
and Professional Registration  
John M. Huff, Director

BOARD OF COSMETOLOGY AND BARBER EXAMINERS  
3605 Missouri Boulevard  
PO Box 1062  
Jefferson City, MO 65102  
573-751-1052  
573-751-8167 FAX  
800-735-2966 TTY Relay Missouri  
800-735-2466 Voice Relay Missouri  
<http://pr.mo.gov/cosbar.asp>

Emily R. Carroll  
Executive Director

October 22, 2012

Susan Wipperman  
1832 NE Vivion Rd  
Kansas City, MO 64118

Dear Susan Wipperman:

The Missouri Department of Revenue has notified this agency that despite multiple notices of imminent suspension you are still not in compliance with section 324.010 RSMo., which requires the suspension of the professional license of individuals who have failed to file state tax returns and/or pay their state tax liabilities.

**By law, your license was suspended on October 20, 2012.**

The continued practice of your profession with a suspended license subjects you to criminal and administrative penalties. You must not practice your profession until **after** you receive a letter of compliance from the Department of Revenue and **complete our reinstatement requirements**. You are still subject to the statutes and rules regulating your profession. You must return your license to this office within ten days of the date this letter was mailed. You must inform us of any change of address, pay your renewal fees, and maintain continuing education requirements, or your license is subject to lapse or further discipline, up to and including revocation.

The first step to reinstate your license is to obtain a letter of tax compliance from the Department of Revenue. You can reach the Department of Revenue at (573)751-7200.

Sincerely,  
Board of Cosmetology and Barber Examiners

A handwritten signature in cursive script that reads "Emily R. Carroll".

Emily R. Carroll  
Executive Director  
ERC/cb