

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

In the Matter of  
Wai-Chun Simon Chiu, CPA  
Certificate No. 18513

ORDER TO RESCIND  
REVOCATION OF CPA CERTIFICATE  
Board File 2011-239

1. On May 13, 2011, the Board of Accountancy ("Board") revoked the CPA certificate of Wai-Chun Simon Chiu, CPA, ("Respondent"), based upon the Board's authority to use automatic revocation procedures if a Certified Public Accountant (CPA) certificate is not renewed for more than two years after expiration.

2. On May 23, 2011, the Board received the Respondent's application for renewal with the appropriate fees.

Based on the evidence presented, the Board issues the following:

ORDER

1. IT IS HEREBY ORDERED that the Order for Automatic Revocation of CPA Certificate issued to Wai-Chun Simon Chiu, CPA, on May 13, 2011, is hereby VACATED and RESCINDED in its entirety and shall have no further force and effect.

Dated: \_\_\_\_\_

5/12/11

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



MICHAEL M. VEKICH, CPA  
Chair