

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

In the Matter of  
Luis E. Del Moral  
No CPA Certificate

CEASE AND  
DESIST ORDER  
Board File 2011-023

TO: Luis E. Del Moral, 1311 East Lake Street, Suite 203, Minneapolis, Minnesota 55407

**ALLEGATIONS**

The Complaint Committee of the Minnesota Board of Accountancy ("Board") alleges as follows:

1. A complaint concerning Luis E. Del Moral ("Respondent") has been received, investigated and reviewed by the Board's Complaint Committee ("Committee").
2. Respondent does not currently hold a Certified Public Accountant ("CPA") Certificate nor has the Board ever issued a CPA Certificate to him.
3. The Committee has received information that Respondent twice used the designation "c.p.a." below his name on letterhead for L & M Tax Services, LLC in conjunction with a Minnesota business address.
4. Respondent's use of "c.p.a." below his name, as described above, is in violation of Minnesota Statutes Section 326A.10 (c), (d), and (e) (2010), as this abbreviation is similar to "CPA," is likely to be confused with "CPA," and tends to indicate that Respondent is a CPA.
5. The following order is in the public interest.

**ORDER**

NOW, THEREFORE, IT IS HEREBY ORDERED, pursuant to Minnesota Statutes Section 326A.08, subdivision 4 (2010), that Respondent Luis E. Del Moral shall **CEASE AND DESIST** from using "c.p.a." in conjunction with his name and business, and from holding himself out to the public as a certified public accountant in any other

manner, whether in written, oral, electronic, or other communications; and from further violations of Minnesota Statutes Sections 326A.04 to 326A.11 (2010).

### NOTICE OF RIGHT TO HEARINGS

Pursuant to Minnesota Statutes Section 326A.08, subdivision 4 (2010), Respondent may request a hearing in this matter. Such request must be in writing and served upon the Board within thirty (30) days after service of this Order, whereupon a hearing will be held within thirty (30) days after receipt of the request unless Respondent and the Complaint Committee agree that the hearing be scheduled after the thirty day period. In accordance Minnesota Statutes Section 326A.08, subdivision 4 (2010), if no hearing is requested by Respondent within thirty (30) days of service of this Order, this Order will become final and will remain in effect until it is modified or vacated by the Board.

In the event a hearing is scheduled in this matter, it will be held before an Administrative Law Judge of the Office of Administrative Hearings for the State of Minnesota, 600 North Robert Street, Saint Paul, Minnesota, telephone (651) 361-7900. All parties have the right to represent themselves or be represented throughout the proceedings herein by legal counsel or a person of their choice if not otherwise prohibited as the unauthorized practice of law. The hearing will be conducted pursuant to the contested case procedures as prescribed in Minnesota Statutes Sections 14.57-14.69, 214.10 and 326A.08, subdivision 4 (2010); Rules of the Board, Minnesota Rules Part 1105.5900 and Rules of the Office of Administrative Hearings, Minnesota Rules Part 1400.5100-1400.8500 (2011). A copy of these materials may be purchased from the Minnesota Book Store, 660 Olive Street, St. Paul, MN 55155, telephone (651) 297-3000, or are available at [www.revisor.leg.state.mn.us](http://www.revisor.leg.state.mn.us). Copies of the rules are also available at [www.oah.state.mn.us](http://www.oah.state.mn.us). They generally provide procedural rights of the parties, including rights to advance notice of witness and evidence, right to a prehearing conference, rights to present evidence and cross-examination, and right to purchase a transcript of the record. **FAILURE TO ATTEND A HEARING OR PREHEARING CONFERENCE**

**IN THIS MATTER MAY RESULT IN THE ALLEGATIONS OF THIS ORDER BEING TAKEN AS TRUE AND THE PROCEEDING BEING DETERMINED AGAINST THE PARTY FAILING TO ATTEND.** Questions concerning this Order may be directed to Assistant Attorney General Michele M. Owen, 1800 Bremer Tower, 445 Minnesota Street, Saint Paul, Minnesota 55101, telephone (651) 757-1322.

IF YOU NEED A REASONABLE ACCOMMODATION for a disability in order to participate in the hearing process, such an accommodation may be made available upon advance request so that the hearing is accessible. Examples of reasonable accommodations include wheelchair accessibility, an interpreter, or Braille or large print materials. If any party requires an interpreter, including a foreign language interpreter, the Board office must be promptly notified. To arrange an accommodation or an interpreter, contact Doreen Frost, Executive Director, Minnesota Board of Accountancy, Suite 160, 85 East Seventh Place, St. Paul, Minnesota 55101, or you may call: Voice: (651) 296-2388 or TDD (651) 297-5353. or (651) 361-7936 (fax).

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

11/22/11

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY



Neil Lapidus  
Complaint Committee Chair

