

**STATE OF MINNESOTA**  
**BOARD OF ACCOUNTANCY**

**In the Matter of**  
**Sanae Engel Shimizu**  
**CPA Certificate No. 27032**

**ORDER FOR AUTOMATIC**  
**REVOCATION OF CPA CERTIFICATE**  
**Board File 2014-491**

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2014) and Minnesota Rules Chapter 1105 (2013) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statutes Section 326A.08 (2014) to initiate appropriate disciplinary action.

Based on its records and files in this matter, the Board makes the following:

**FINDINGS OF FACT**

1. The CPA Certificate of Sanae Engel Shimizu ("Respondent") expired on December 31, 2012.
2. Respondent failed to renew his/her CPA Certificate for more than two years after its expiration.

Based on the above Findings of Fact, the Board makes the following:

**CONCLUSIONS OF LAW**

1. Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2014), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board.
2. The Board is required by law to revoke Respondent's CPA certificate.

NOW THEREFORE, based upon the above Findings of Fact and Conclusions of Law, the Board issues the following:

AFFIDAVIT OF SERVICE BY MAIL


RE: Sanae Engel Shimizu, CPA Certificate Number 27032

STATE OF MINNESOTA )  
 ) ss.  
COUNTY OF RAMSEY )

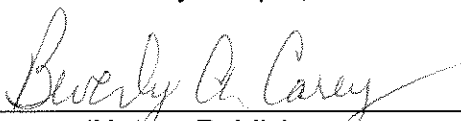
Sara Datko, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 17<sup>th</sup> day of April, 2015, she served the attached ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with prepaid first class postage, and addressed to:

Sanae Engel Shimizu  
1300 Hennepin Avenue, M318  
Minneapolis, Minnesota 55403

  
Sara Datko

Subscribed and sworn to before me on  
this the 17<sup>th</sup> day of April, 2015.

  
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(Notary Public)

