

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

**IN THE MATTER OF THE CPA  
Michael R Kramer  
CPA Certificate No. 20473**

**ORDER FOR AUTOMATIC  
REVOCAION OF CPA CERTIFICATE**

1. The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statute § 326A.02 (2008) and Minnesota Rules Chapter 1105 (2007) to license, regulate, and discipline persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statute §§ 214.10 (2008) and 326A.08 (2008) to review complaints against CPA certificate holders and to initiate appropriate disciplinary action.

2. Michael R Kramer, ("Respondent"), failed to renew his/her CPA Certificate for more than two years after its expiration.

3. Pursuant to Minnesota Statute § 326A.04, subd. 11 (2008), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked.

NOW THEREFORE, pursuant to the above recitals, the Board issues the following:

**ORDER**

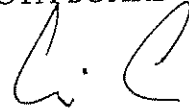
1. IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically REVOKED pursuant to Minnesota Statute § 326A.04, subd. 11 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation shall take effect immediately.

2. IT IS FURTHER ORDERED that Respondent shall surrender his/her CPA certificate to the Board immediately. The CPA certificate shall be forwarded to the Board of Accountancy, 85 East 7<sup>th</sup> Place, Suite 125, St. Paul, Minnesota 55101.

3. If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statute § 326A.09 (2008). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statute § 326A.09 (2008) and applicable Board rules.

4. IT IS FURTHER ORDERED that the terms of this order are adopted and implements on this 21st day of April, 2009.

MINNESOTA BOARD OF ACCOUNTANCY



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Neil N. Lapidus, CPA  
BOARD CHAIR