

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

**IN THE MATTER OF THE CPA
Kay Lynn Kukowski
CPA Certificate No. 14535**

**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. Kay Lynn Kukowski, ("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

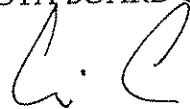
1. IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically REVOKED pursuant to Minnesota Statute § 326A.04, subd. 11 (2008). Respondent shall not in any manner practice or hold himself/herself out as a certified public accountant in this state. The revocation 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 7th 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



Neil N. Lapidus, CPA
BOARD CHAIR