STATE OF MINNESOTA BOARD OF ACCOUNTANCY

IN THE MATTER OF THE CPA Richard George Marsh

ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE

CPA Certificate No. 05553

- 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 §§ 326A.08 (2008) to initiate appropriate disciplinary action.
- 2. Richard George Marsh, ("Respondent"), failed to renew his 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 out as a certified public accountant in this state. The revocation shall take effect immediately.
- 2. 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.
- $_{\rm 3.}$ $\,$ IT IS FURTHER ORDERED that the terms of this order are adopted and implements on this 5th day of April, 2010.

NEIL N. LAPIDUS, CPA

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BOARD CHAIR