STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Nyle Brent Cottington CPA Certificate No. 20462 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2010) and Minnesota Rules Chapter 1105 (2011) 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 (2010) to initiate appropriate disciplinary action.

Nyle Brent Cottington ("Respondent") failed to renew his/her CPA Certificate for more than two years after its expiration.

Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2010), 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.

NOW THEREFORE, based upon the above recitals, the Board issues the following:

ORDER

IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically REVOKED pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2010). The revocation shall take effect immediately.

If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes Section 326A.09 (2010). The Board's consideration of and action upon any petition for reinstatement will

be governed by Minnesota Statutes Section 326A.09 (2010) and any other applicable Board Statutes and/or Rules in effect at the time the petition is received by the Board.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 17th day of August, 2012.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

MICHAEL M, VEKICH, CPA

BOARD CHÁIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Nyle Brent Cottington, CPA Certificate Number 20462

STATE OF MINNESOTA COUNTY OF RAMSEY)) ss.)	
Bev Carey, being firs	st duly sworn, deposes an	d says:
AUTOMATIC REVOCATIO	N OF CPA CERTIFICATE state, a true and correct c	and State of Minnesota, on this the attached ORDER FOR E, by depositing in the United copy thereof, properly enveloped,
Nyle Brent Cottingtor 7084 Carey Ln N Maple Grove, MN 55		Bev Carey
		, , , , , , , , , , , , , , , , , , ,
Subscribed and sworn to be this the 17 th day of 4u	efore me on <u>Gu ST</u> , 2012.	
Apritte Division (Notary Public)	<u> </u>	,
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