STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Dennis E Koland CPA Certificate No. 05768 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2012-445

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.

Dennis E Koland ("Respondent") failed to renew his 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 15th day of October, 2012.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

MICHAEL M. VEKICH, CPA BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: I	Dennis E Koland, CPA Certi	ficate Number 05768					
STATE OF MI	NNESOTA)) ss.						
COUNTY OF F	,						
Bev Car	rey, being first duly sworn,	deposes and says:					
That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 15th day of Ctober, 2012, 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:							
10468 6	E Koland 6th St NE er, MN 55341	Bev Carey					
Subscribed and this the /572	Deple	Victoria Elizabeth Oehrlein NOTARY PUBLIC MINNESOTA My Commission Expires Jan. 31, 2015					

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