STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Robert J. Butterfield CPA Certificate No. 21815

ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2017-548

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2016) and Minnesota Rules Chapter 1105 (2015) 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 (2016) to initiate appropriate disciplinary action.

Based on its records and files in this matter, the Board makes the following:

FINDINGS OF FACT

- 1. The CPA Certificate of Robert J. Butterfield ("Respondent") expired on December 31, 2015.
- 2. Respondent has failed to renew his/her CPA Certificate for more than two years after its expiration.

Based on the above Findings of Fact, the Board makes the following:

CONCLUSIONS OF LAW

- 1. Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2016), the CPA certificate of a person who has failed to renew his or her certificate for a period of more than two years shall be automatically revoked by order of the Board.
 - 2. The Board is required by law to revoke Respondent's CPA certificate.

NOW THEREFORE, based upon the above Findings of Fact and Conclusions of Law, 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 (2016). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 5th day of February, 2018.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

GREGOR S. STEINER, CPA

BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE:	Robert J. Butterfield,	CPA Certificate Number 21815
STATE	OF MINNESOTA)) ss.
בטוואוז	TV OE DANASEV 1	7 33.

Sara Datko, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 7th day of February, 2018, 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 first class and certified postage prepaid, and addressed to:

Robert J. Butterfield 7705 Island Rail Drive North Las Vegas, Nevada 89084-2473

Sara Datko

CERTIFIED MAIL
Return Receipt Requested
7016 1370 0001 0085 0324

Subscribed and sworn to before me on this the 7th day of February, 2018.

(Notary Public)

VICTORIA ELIZAGETH OEHRLEIN NOTARY PUBLIC MINNESOTA My Commission Expires Jan. 31, 2020