

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Michael John Kaupa
CPA Certificate No. 24405

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2018).
2. The Board issued Respondent Michael Kaupa a certified public accountant certificate on December 7, 2007.
3. Michael Kaupa's certified public accountant certificate expired on December 31, 2014.
4. On January 19, 2017, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Michael Kaupa's certificate because he failed to renew it for more than two years after its expiration.
5. On November 19, 2020, Michael Kaupa petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

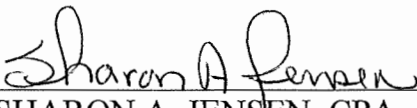
IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Michael Kaupa's inactive certified public accountant certificate shall be reinstated upon payment of \$325 in fees, consisting of a \$300 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Michael Kaupa does not pay all required fees within 90 days, this order shall be automatically vacated, and Michael Kaupa's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Michael Kaupa's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2018).

Dated: 12/10/20

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON A. JENSEN, CPA
Board Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Michael John Kaupa
License # 24405

I, Jamie Eschbach, verify by oath or affirmation that on the 16th day of December, 2020, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Michael John Kaupa
730 N 4th St #612
Minneapolis, MN 55401


Jamie Eschbach