

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Ying Liao  
CPA Certificate No. 30781

**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 (2020).
2. The Board issued Respondent Ying Liao a certified public accountant certificate on February 22, 2018.
3. Ying Liao's certified public accountant certificate expired on December 31, 2018.
4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Ying Liao's certificate because she failed to renew it for more than two years after its expiration.
5. On July 28, 2021, Ying Liao petitioned to reinstate her 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 Ying Liao's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$250 in fees, consisting of a \$150 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Ying Liao does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Ying Liao's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Ying Liao'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 (2020).

Dated: 9/15/21

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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SHARON A. JENSEN, CPA  
Board Chair

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

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Ying Liao, License #30781

I, Holly Salmela, verify by oath or affirmation that on the 15<sup>th</sup> day of September 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Order for Revocation of CPA Certificate 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.

Ying Liao  
Room 601, Bldg 20, 18 Shiquan Rd  
Putuo District  
Shanghai, 22000-0000  
China

  
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Holly Salmela