

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed
Accounting Activities of Bottom Line
Accounting Services, LLC

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND ORDER**

The above-entitled matter came before the Minnesota Board of Accountancy on October 20, 2021.

On August 10, 2021, following a contested case hearing, Administrative Law Judge Barbara Case (ALJ) recommended that the Board impose discipline against Respondent Bottom Line Accounting Services, LLC. On August 12, the Board notified the parties of their right to file argument and exceptions with the Board pursuant to Minn. Stat. § 14.61, subd. 1 (2020). On September 24, the Board's Complaint Committee filed its argument and exceptions with the Board. Bottom Line Accounting did not file any written argument or exceptions. The Board received oral argument at its October 20 meeting from Kris Dierkhising on behalf of Bottom Line Accounting and Assistant Attorney General Allen Cook Barr on behalf of the Committee.

Based on all the facts, records, and proceedings herein, the Board makes the following:

FINDINGS OF FACT

1. The Board adopts and incorporates as its own the Findings of Fact in the ALJ's recommendation, except that the phrase "the Board" in Findings of Fact 5, 6, and 10 is replaced with "the Committee."
2. Any conclusions of law from the ALJ's recommendation that should properly be termed findings of fact are hereby adopted as such.

CONCLUSIONS OF LAW

Based on the foregoing findings of fact, the Board makes the following conclusions of law:

1. The Board adopts and incorporates as its own the Conclusions of Law in the ALJ's recommendation, except that the phrase "the Board" in Conclusions of Law 2 and 6 is replaced with "the Committee."
2. Any findings of fact from the ALJ's recommendation that should properly be termed conclusions of law are hereby adopted as such.
3. This order is in the public interest.

ORDER

Pursuant to Minn. Stat. § 326A.08, subd. 7(a) (2020), Bottom Line Accounting shall pay a \$1,500 civil penalty to the State of Minnesota.

Pursuant to Minn. Stat. § 16D.17(1) (2020), Bottom Line Accounting is notified that this shall become a final civil penalty unless it requests a hearing from the Board on the civil penalty within thirty days. Pursuant to Minn. Stat. § 16D.17(2) (2020), Bottom Line Accounting is notified that when the civil penalty becomes final, the Board may file and enforce the civil penalty in the same manner as a district court judgment against it without further notice or additional proceedings. Bottom Line Accounting is notified that simple interest computed in accordance with Minn. Stat. § 16D.13 (2020), shall begin to accrue on the civil penalty thirty days after the date of this order.

Dated: 10-20-2021

MINNESOTA
BOARD OF ACCOUNTANCY

for 
Sharon Jensen, Chair

MEMORANDUM

Bottom Line Accounting has never held a CPA firm permit issued by the Board. Nevertheless, in 2019, Bottom Line Accounting issued an accountant's report that acknowledged it performed a compilation of its client's consolidated financial statements. Bottom Line Accounting's conduct violated Minn. Stat. § 326A.10(a) (2020), and Minn. R. 1105.5600, subp. 1(C)(1) (2019).

As to the appropriate discipline to be imposed, the Committee requested that the Board impose a \$5,000 civil penalty and issue a cease and desist order prohibiting Bottom Line Accounting from providing further compilation services. At the hearing, Bottom Line Accounting claimed that the Committee was engaged in "wordsmithing" and that it did not intend to violate the law. During oral argument before the Board, Bottom Line Accounting sought to offer a letter from the client into the record over the Committee's objections. Bottom Line Accounting further requested leniency and suggested that the Board should not impose a penalty of more than \$500.

As an initial matter, the Board declines to accept Bottom Line Accounting's letter into the evidentiary record. There does not appear to be any viable reason why Bottom Line Accounting could not have produced this evidence at the hearing and, moreover, it is hearsay and accepting it into the record would prejudice the Committee's ability to cross examine Bottom Line Accounting's witnesses or offer rebuttal evidence.

As to the requested sanctions, the Board's enabling legislation authorized the Committee to (a) commence a contested case proceeding against Bottom Line Accounting seeking a civil penalty in accordance with Minn. Stat. §§ 326A.08, subds. 2, 5, 7; (b) issue a cease and desist order under Minn. Stat. § 326A.08, subd. 4; or (c) commence a contested case proceeding and issue a cease and desist order against Bottom Line Accounting. To the extent that the Committee

believes a cease and desist order against Bottom Line Accounting remains appropriate, it retains the authority to issue such an order in accordance with Minn. Stat. § 326A.08, subd. 4.

The factors that the Board must consider in assessing civil penalties are set forth in Minn. Stat. § 14.045, subd. 3 (2020). In this case, Bottom Line Accounting committed one violation by performing compilation services without a firm permit, subjecting it a maximum penalty of \$5,000. The record does not contain any evidence that Bottom Line Accounting has a history of violations or directly harmed its client by performing compilation services. But Bottom Line Accounting admitted that it received economic benefit because it was paid by its client to perform the compilation services. Bottom Line Accounting also knew or should have known that a permit was required and to perform compilation services and performed them anyway. Based on these considerations, the Board imposes a \$1,500 civil penalty against Bottom Line Accounting.

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of the Unlicensed Accounting
Activites of Bottom Line Accounting
Services, LLC

**FINDINGS OF FACT, CONCLUSIONS
OF LAW, AND RECOMMENDATION**

This matter came before Administrative Law Judge Barbara J. Case for a hearing on May 21, 2021, via Microsoft Teams. Allen Cook Barr, Assistant Attorney General, appeared on behalf of the Board of Accountancy (Board). Bottom Line Accounting Services, LLC (Respondent or Bottom Line), appeared through John Dierkhising, without legal counsel. The record in this matter closed on June 15, 2021, with the submission of the Board's closing argument.

STATEMENT OF THE ISSUES

Did Bottom Line perform compilation services without a firm permit and, in so doing, violate Minn. Stat. § 326A.10(a) (2020) and Minn. R. 1105.5600, subp. 1(C)(1) (2021)?

SUMMARY OF RECOMMENDATION

The Board has established it may take disciplinary action against Respondent based upon Respondent's violation of Minn. Stat. § 326A.10(a), Minn. R. 1105.5600, subp. 1(C)(1).

Based on the evidence in the hearing record, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. Bottom Line has never held a Certified Public Accountant (CPA) firm permit issued by the Board.¹

2. On July 1, 2019, Bottom Line issued a document labeled "Accountant's [sic] Report" (Report) with respect to the financial statements of Cedar Creek Oil & Gas Company (Cedar Creek).² In the Report, Bottom Line stated that it had "compiled the accompanying consolidated financial statements of Cedar Creek Oil & Gas Company and Subsidiaries, (the Company) which comprise of the consolidated balance sheet as

¹ Testimony (Test.) of Charles Selcer.

² Ex. 1 at BOA 31-38 (Report, July 1, 2019).

of December 31, 2018, and 2017, and related consolidated statements of operations for the years then ended.”³

3. Bottom Line’s one-page cover letter to the Report contained the following sections:

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatements, whether due to fraud or error.

Accountants Responsibility

As we are not independent, our responsibility was only to express an opinion on the presentation of the consolidated financial statements provided by management. We did not audit or review the financial statements, nor do we express an opinion on the effectiveness of the Company’s internal controls or their ability to identify fraud or errors. We did evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material aspects, the consolidated financial position of the Company as of December 31, 2018, and 2017, and the results of its operations for the years then ended in accordance with accounting principles generally accepted in the United States of America.⁴

4. The Report was signed “Bottom Line Accounting Services, LLC.”⁵

5. In a letter dated October 28, 2019, the Board informed Bottom Line of the Board’s determination that the company had performed CPA work without a CPA permit.⁶

6. On November 18, 2019, Bottom Line responded to the Board’s letter, informing the Board that it provides “non-attest accounting outsourcing services and

³ *Id.*

⁴ *Id.*

⁵ *Id.*

⁶ See Ex. 2 at BOA024 (Letter from Bottom Line, Nov. 18, 2019) (referencing the Board’s letter). The October 28 letter itself is not in the hearing record.

software consultation.”⁷ Bottom Line stated that it “does not perform CPA attest engagements” but acknowledged that some clients “may ask us to prepare financial statements for them that are not audited or reviewed.”⁸ In those circumstances, Bottom Line said that it “may prepare financials for management under SSARS 21 guidance.”⁹

7. “SSARS 21” refers to the Statement on Standards for Accounting and Review Services No. 21, a statement of professional accountancy standards relating to reviews, compilations, and engagements to prepare financial statements.¹⁰ SSARS standards are referenced in Minn. Stat. § 326A.10 (2020) and are promulgated by the American Institute of Certified Public Accountants (AICPA).¹¹

8. Bottom Line stated that Cedar Creek “asked us to prepare compiled financials, which we obliged.”¹² Bottom Line believed its work for Cedar Creek “adhere[d] to guidance provided under SSARS 21.”¹³

9. There are four levels of service reports of financial statements created by accountants: audits, reviews, compilations, and preparations.¹⁴ Except for preparations, all reports require a license.¹⁵ What differentiates each level of service from the others is the report from the accountant, which accompanies the statements and describes the level of assurance provided with respect to them.¹⁶

10. On January 22, 2021, the Board served Bottom Line with a Notice and Order for Prehearing Conference (Hearing Notice), initiating this proceeding.¹⁷

CONCLUSIONS OF LAW

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326A.02, subd. 4 (2020).

2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law or rule.

3. Under Minn. Stat. § 326A.10(a):

Only a licensee and individuals who have been granted practice privileges under [Minn. Stat. §] 326A.14 (2020), may issue a report on financial

⁷ Ex. 2 at BOA024 (Letter from Bottom Line, Nov. 18, 2019).

⁸ *Id.*

⁹ *Id.*

¹⁰ See SSARS 21 Executive Summary, *available at*

https://www.aicpa.org/research/standards/compilationreview/downloadabledocuments/ssars_21_summary.pdf.

¹¹ See *id.*

¹² Ex. 2 at BOA024 (Letter from Bottom Line, Nov. 18, 2019).

¹³ *Id.*

¹⁴ Test. of C. Selcer.

¹⁵ *Id.*

¹⁶ *Id.*

¹⁷ Affidavit of Service, January 22, 2021 (attached to the Hearing Notice).

statements of any person, firm, organization, or governmental unit that results from providing attest services, or offer to render or render any attest service. Only a certified public accountant, an individual who has been granted practice privileges under section [Minn. Stat. §] 326A.14, a CPA firm, or, to the extent permitted by board rule, a person registered under section [Minn. Stat. §] 326A.06, paragraph (b) (2020), may issue a report on financial statements of any person, firm, organization, or governmental unit that results from providing compilation services or offer to render or render any compilation service. These restrictions do not prohibit any act of a public official or public employee in the performance of that person's duties or prohibit the performance by any nonlicensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports on them. Nonlicensees may prepare financial statements and issue nonattest transmittals or information on them which do not purport to be in compliance with the Statements on Standards for Accounting and Review Services (SSARS). Nonlicensees registered under section [Minn. Stat. §] 326A.06, paragraph (b), may, to the extent permitted by board rule, prepare financial statements and issue nonattest transmittals or information on them.

4. Under Minn. Stat. § 326A.10(g) (2020):

Except to the extent permitted in paragraph (a), nonlicensees may not use language in any statement relating to the financial affairs of a person or entity that is conventionally used by licensees in reports on financial statements or on an attest service. In this regard, the board shall issue by rule safe harbor language that nonlicensees may use in connection with such financial information.

5. The Board's rule on safe harbor language, Minn. R. 1105.6500 (2021), states:

Nonlicensees not registered under [Minnesota law and rule] must use the following disclaimer language in connection with financial statements so as not to violate the act:

"I (we) have prepared the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing in the form of financial statements information that is the representation of management (owners).

I (we) have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them. I am (we are) not licensed by or registered with the Minnesota State Board of Accountancy."

6. The Board proved by a preponderance of the evidence that Bottom Line violated Minn. Stat. § 326A.10(a) and Minn. R. 1105.5600, subp. 1(C)(1), when it provided compilation services despite lacking proper credentials.

7. Minn. R. 1105.5600, subp. 1(C)(1), allows the Board to take disciplinary action for violations including "providing . . . compilation services in this state without a certificate with an active status, registration, or permit to practice issued under [Minnesota law]."

8. Accordingly, the Board may take appropriate disciplinary action against Bottom Line for its violation of Minn. Stat. § 326A.10(a) and Minn. R. 1105.5600, subp. 1(C)(1).

RECOMMENDATION

The Board take reasonable and appropriate disciplinary action against Bottom Line.

Dated: August 10, 2021



Barbara J. Case
Administrative Law Judge

NOTICE

This Report is a recommendation, not a final decision. The Board will make the final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendations. Under Minn. Stat. § 14.61 (2020), the Board shall not make a final decision until this Report has been made available to the parties to the proceeding for at least ten calendar days. The parties may file exceptions to this Report and the Board must consider the exceptions in making a final decision. Parties should contact Doreen Johnson, Executive Director of the Minnesota Board of Accountancy, Suite 125, 85 East Seventh Place, St. Paul, MN 55101 (telephone (651) 296-7938), to learn the procedure for filing exceptions or presenting argument.

The record closes upon the filing of exceptions to the Report and the presentation of argument to the Board, or upon the expiration of the deadline for doing

so. The Board must notify the parties and Administrative Law Judge of the date the record closes. If the Board fails to issue a final decision within 90 days of the close of the record, this Report will constitute the final agency decision under Minn. Stat. § 14.62, subd. 2a (2020). In order to comply with this statute, the Board must then return the record to the Administrative Law Judge within ten working days to allow the Judge to determine the discipline to be imposed.

Under Minn. Stat. § 14.62, subd. 1 (2020), the Board is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law.

MEMORANDUM

The Board's Hearing Notice alleges that, by performing compilation services without a firm permit, Bottom Line violated Minn. Stat. § 326A.10(a), which states, in relevant parts:

Only a licensee . . . may issue a report on [a firm's] financial statements . . . that results from providing attest services, or offer to render or render any attest service. . . .

Only a certified public accountant . . . [or] a CPA firm . . . may issue a report on [a firm's] financial statements . . . that results from providing compilation services or offer to render or render any compilation service.

Under Minn. Stat. § 326A.10(a), those restrictions do not "prohibit the performance by any nonlicensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports on them." Specifically, "[n]onlicensees may prepare financial statements and issue nonattest transmittals or information on them which do not purport to be in compliance with [SSARS]."¹⁸ The Board's rules include specific safe harbor language that nonlicensees "must use . . . in connection with financial statements" so as not to violate Minn. Stat. § 326A.10.¹⁹

Under Minn. R. 1105.5600, subp. 1(C)(1), grounds for the Board to take disciplinary action include "providing attest or compilation services in this state without a certificate with an active status, registration, or permit to practice issued under [relevant Minnesota law]."

A. Bottom Line's Violations

The Board argues that Bottom Line violated Minnesota statute and rule by providing "compilation" services without being duly licensed or otherwise qualified to do so.

¹⁸ Minn. Stat. § 326A.10(a).

¹⁹ Minn. R. 1105.6500 (emphasis added).

i. Levels of Service in Accounting

"Compilation" is a term of art in accountancy that describes one of the four levels of service provided by an accountant's statement services.²⁰ For each level of service, the accountant's work product looks very similar, but each level provides a different kind of report offering a different level of assurance.²¹ In increasing order of assurance, the levels of service are: preparation, compilation, review, and audit.²²

In a preparation, the accountant merely presents the financial statements, and offers no opinion, conclusion, or assurance.²³ In a compilation, the accountant ensures that financial statements show information in proper form but makes no assurance as to whether the statements accurately represent the state of the company.²⁴

In a review, the accountant performs an analysis of information provided by management of the company to determine whether financial statements fairly present the financial position of the company, but the accountant does not independently confirm the information provided by management.²⁵ A review results in a report on financial statements assuring that, based on the review of the information provided, nothing came to the accountant's attention that would require material modifications to the financial statements.²⁶

The highest level of service is an audit, in which an accountant independently verifies the information in the financial statements through activities such as observing inventory, obtaining verification of receivables, and other procedures.²⁷ The accountant can then provide an assurance that, based on that review, financial statements fairly represent the state of a company.²⁸

Under Minnesota's accounting statutes, review and audit services are grouped together under the heading of "attest" services.²⁹ To undertake a compilation or provide attest services, a person or firm must have the proper credentials, such as being licensed through the Board.³⁰ A preparation does not require those credentials.³¹

²⁰ Test. of C. Selcer.

²¹ *Id.*

²² *Id.*; see also AICPA, *Guide to Financial Statement Services: Compilation, Review, and Audit* (2015) ("AICPA Guide"), available at <https://www.aicpa.org/interestareas/privatecompaniespracticesection/qualityservicesdelivery/keepingup/downloadabledocuments/financial-statement-services-guide.pdf>.

²³ Test. of C. Selcer

²⁴ *Id.*

²⁵ *Id.*

²⁶ *Id.*

²⁷ *Id.*

²⁸ *Id.*

²⁹ Minn. Stat. § 326A.01, subd. 2 (2020).

³⁰ Minn. Stat. §§ 326A.10(a), 326A.01 (2020).

³¹ See *id.*

ii. Whether the Report was a Compilation

The Board contends that the Report purported to provide, at a minimum, compilation services. Minnesota law defines compilation as the "provision of a service performed in accordance with [SSARS] that presents in the form of financial statements information that is the representation of management or owners without undertaking to express any assurance on the statements."³²

Minnesota statute also defines the term "report," when used with reference to a compilation service, as "an opinion, report, or other form of language that states or implies assurance as to the reliability of the attested information or compiled financial statements and that also includes or is accompanied by a statement or implication that the person or firm issuing it has special knowledge or competence in accounting or auditing."³³ An issuer of a report may imply "special knowledge or competence" by the use of "names or titles indicating that the person or firm is an accountant or auditor, or from the language of the report itself."³⁴

The term "report" applies to a document containing "any form of language that disclaims an opinion when the form of language is conventionally understood to imply any positive assurance as to the reliability of the attested information or compiled financial statements referred to or special competence on the part of the person or firm issuing the language."³⁵ The term also encompasses a document containing "any other form of language that is conventionally understood to imply such assurance or such special knowledge or competence."³⁶

The Report expressly states that Bottom Line "compiled" Cedar Creek's "financial statements."³⁷ Moreover, in its response to the Committee's investigation request, Bottom Line confirmed that "[o]ur client asked us to prepare compiled financials, which we obliged."³⁸

Bottom Line's use of forms of the word "compilation" in the Report was not simply a mistake or a misnomer. The Board, the AICPA, and Minnesota law all state that the key features of compilation services are: (1) gathering together a client's financial statements; and (2) verifying that the statements show financial information in the proper form.³⁹ In the Report, Bottom Line said that it had: (1) "compiled" Cedar Creek's "consolidated financial statements;" and (2) "express[ed] an opinion on the presentation of the consolidated financial statements," specifically by "evaluat[ing] the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management."⁴⁰ In its reference to "the reasonableness

³² Minn. Stat. § 326A.01, subd. 6.

³³ *Id.*, subd. 15.

³⁴ *Id.*

³⁵ *Id.*

³⁶ *Id.*

³⁷ Ex. 1 at BOA031.

³⁸ Ex. 2.

³⁹ Test. of C. Selcer; AICPA Guide at 4; Minn. Stat. § 326A.01, subds. 6, 15.

⁴⁰ Ex. 1 at BOA031.

of significant accounting estimates”—and by stating that, “[i]n our opinion, the consolidated financial statements referred to above present fairly, in all material aspects, the consolidated financial position of the Company . . .”⁴¹—Bottom Line may, in fact, have presented even higher levels of assurance than a compilation entails.⁴²

The language of the Report plainly communicated that Bottom Line was giving “positive assurance as to the reliability of the attested information or compiled financial statements referred to.”⁴³ Specifically, the Report offered Bottom Line’s assurance that Cedar Creek’s financial statements were in the proper form, which is the essence of a compilation report. Furthermore, Bottom Line did not include any of the standard disclaimers or the safe-harbor language from the Board’s rules that would indicate that the Report was only a preparation.⁴⁴ Significantly, the Report was presented as a cover letter to Cedar Creek’s financial statements and conveyed a level of assurance to investors that Bottom Line was not qualified to provide.⁴⁵ The Administrative Law Judge concludes that, by the Report’s own language, Bottom Line provided compilation services.

Bottom Line argues that it could not have provided compilation services because it did not receive an engagement letter from Cedar Creek, when, by definition, such a letter is required for a compilation.⁴⁶ Although an engagement letter is a professional standard for providing compilation services,⁴⁷ the fact that Bottom Line did not comply with that standard does not change the nature of the services provided.⁴⁸ Furthermore, it would make little sense if any person or firm without an engagement letter—itsself evidence of unprofessional practice—had carte blanche to provide accounting services that they were not licensed or otherwise duly qualified to provide.

The Administrative Law Judge concludes that Bottom Line provided compilation services despite not having the proper credentials to do so, and without invoking the safe-harbor language, which violated Minn. Stat. § 326A.10(a) and Minn. R. 1105.5600, subp. 1(C)(1).

B. The Board’s Jurisdiction

Bottom Line argues that, because it is not a licensed or otherwise registered accounting firm, it does not fall within the Board’s jurisdiction.

Under Minn. Stat. § 326A.08, subd. 8 (2020):

⁴¹ *Id.*

⁴² See Test. of C. Selcer; AICPA Guide (defining levels of assurance of reviews and audits).

⁴³ See Minn. Stat. § 326A.01, subd. 15.

⁴⁴ Ex. 1 at BOA031; see also Test. of C. Selcer (explaining standard disclaimers).

⁴⁵ Test. of John Dierkhising; Test. of C. Selcer.

⁴⁶ Test. of J. Dierkhising.

⁴⁷ SSARS 21 § 80A.10 (2020), available at

<https://www.aicpa.org/content/dam/aicpa/research/standards/compilationreview/downloadabledocuments/ar-c-00080-a.pdf>.

⁴⁸ See Minn. Stat. § 326A.01, subds. 1, 15 (defining compilation and compilation report).

Any person or entity who prepares or reports on financial statements or schedules for a client for a fee is subject to [Minn. Stat. § 326A.08, the statute governing the Board's enforcement procedures] and the practice of the person or entity may be disciplined by the [B]oard as provided for in this section. The [B]oard may discipline a person or entity based on violations of this chapter, the [B]oard's rules, or misrepresentations made by the person or entity regarding the work the person or entity performed.

The Board has jurisdiction to enforce its rules against Bottom Line because, while providing services for a fee, Bottom Line prepared a report on financial statements for a client. Furthermore, the disciplinary rule at issue in this matter expressly contemplates that the Board may discipline a firm "without a certificate with an active status, registration, or permit to practice."⁴⁹

C. Conclusion

Bottom Line violated Minn. Stat. § 326A.10(a) and Minn. R. 1105.5600, subp. 1(C)(1), and the Board has jurisdiction to take disciplinary action against Bottom Line based on those violations. Thus, the Administrative Law Judge recommends that the Board take reasonable and appropriate disciplinary action against Bottom Line.

B. J. C.

⁴⁹ Minn. R. 1105.5600, subp. 1(C)(1).

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

CERTIFICATE OF SERVICE BY U.S. MAIL

**Case Title: In the Matter of the Unlicensed Accounting Activities of Bottom Line Accounting Services, LCC
Board File No. 2019-398
OAH Docket No. 82-0100-37311**

I, Dillon Lang, verify by oath or affirmation that on the 20th day of October, 2021, at the City of Saint Paul, in the County of Ramsey, in the State of Minnesota, I served the Findings of Fact, Conclusions of Law, and Order by depositing true and correct copies in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individuals at the addresses indicated below.

Bottom Line Accounting Services, LLC
John Dierkhising
Managing Partner
2939 Aspen Lake Dr.
Minneapolis, MN 55449

Allen Cook Barr
Assistant Attorney General
Minnesota Attorney General's Office
445 Minnesota Street, Ste. 1400
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Dillon Lang