STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Young-Wan Kim CPA Certificate No. 30244 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 Young-Wan Kim a certified public accountant certificate on April 20, 2017.
- 3. Young-Wan Kim'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 Young-Wan Kim's certificate because he failed to renew it for more than two years after its expiration.
- 5. On February 4, 2022, Young-Wan Kim 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 Young-Wan Kim's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$300 in fees, consisting of a \$200 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Young-Wan Kim 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 Young-Wan Kim's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Young-Wan Kim'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:	3/24/2-8
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STATE OF MINNESOTA BOARD OF ACCOUNTANCY

CHARLES SELCER, 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 Young-Wan Kim License #30244

I, Dillon Lang, verify by oath or affirmation that on the 25th day of March, 2022, at the City of Saint Paul, in Ramsey County, in the State of Minnesota, served the Order for Reinstatement 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.

Young-Wan Kim 4640 Kingsbury Dr Eagan, MN 55122

Dillon Lang