

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Todd David Lee
CPA Certificate No. 16906

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 Todd Lee a certified public accountant certificate on December 6, 1996.
3. Todd Lee's certified public accountant certificate expired on December 31, 2019.
4. On January 13, 2022, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Todd Lee's certificate because he failed to renew it for more than two years after its expiration.
5. On April 4, 2022, Todd Lee 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 Todd Lee's inactive certified public accountant certificate shall be reinstated upon payment of \$175 in fees, consisting of a \$150 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Todd Lee'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: 5/5/22

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 Todd David Lee
License #16906

I, Holly Salmela, verify by oath or affirmation that on the 10th day of May 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.

Todd David Lee
14135 Foxtail Ln
Apple Valley, MN 55124



Holly Salmela