

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

In the Matter of  
Derek John Howe  
Certificate No. 24839

ORDER TO RESCIND  
REVOCATION OF CPA CERTIFICATE  
Board File 2011-228

1. On May 13, 2011, the Board of Accountancy ("Board") revoked the CPA certificate of Derek John Howe ("Respondent"), based upon the Board's authority to use automatic revocation procedures if a Certified Public Accountant (CPA) certificate is not renewed for more than two years after expiration.

2. On June 2, 2011, the Board received the Respondent's application for renewal with the appropriate fees.

Based on the evidence presented, the Board issues the following:

ORDER

1. IT IS HEREBY ORDERED that the Order for Automatic Revocation of Certified Public Accountant Certificate issued to Derek John Howe on May 13, 2011, is hereby VACATED and RESCINDED in its entirety and shall have no further force and effect.

Dated: 8/12/11

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
MICHAEL M. VEKICH, CPA  
Chair