

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of
Paul Michael Spicer
CPA Certificate No. 16639

ORDER FOR AUTOMATIC
REVOCATION OF CPA CERTIFICATE
Board File 2012-413

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2010) and Minnesota Rules Chapter 1105 (2011) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota; and is further authorized pursuant to Minnesota Statutes Section 326A.08 (2010) to initiate appropriate disciplinary action.

Paul Michael Spicer ("Respondent") failed to renew his CPA Certificate for more than two years after its expiration.

Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2010), the CPA certificates of persons who have failed to renew their certificates for a period of more than two years shall be automatically revoked by order of the Board.

NOW THEREFORE, based upon the above recitals, the Board issues the following:

ORDER

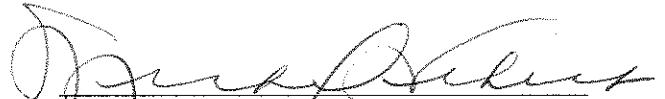
IT IS HEREBY ORDERED that Respondent's CPA certificate in the State of Minnesota is automatically **REVOKED** pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2010). The revocation shall take effect immediately.

If Respondent wishes to seek reinstatement of Respondent's CPA certificate, Respondent shall petition the Board pursuant to Minnesota Statutes Section 326A.09 (2010). The Board's consideration of and action upon any petition for reinstatement will

be governed by Minnesota Statutes Section 326A.09 (2010) and any other applicable Board Statutes and/or Rules in effect at the time the petition is received by the Board.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 15th day of October, 2012.

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

A handwritten signature in black ink, appearing to read "Michael M. Vekich", written over a horizontal line.

MICHAEL M. VEKICH, CPA
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Paul Michael Spicer, CPA Certificate Number 16639

STATE OF MINNESOTA)
) ss.
COUNTY OF RAMSEY)

Bev Carey, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 15th day of October, 2012, she served the attached **ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE**, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with prepaid first class postage, and addressed to:

Paul Michael Spicer
4101 Wendover Ct
Minnetonka, MN 55345

Bev Carey
Bev Carey

Subscribed and sworn to before me on
this the 15th day of October, 2012.

Victoria E Oehrlein
(Notary Public)

