

**STATE OF MINNESOTA**  
**BOARD OF ACCOUNTANCY**

**In the Matter of**  
**James Henry Low**  
**CPA Certificate No. 27539**

**ORDER FOR AUTOMATIC**  
**REVOCATION OF CPA CERTIFICATE**  
**Board File 2018-296**

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2016) and Minnesota Rules Chapter 1105 (2017) 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 (2016) to initiate appropriate disciplinary action.

Based on its records and files in this matter, the Board makes the following:

**FINDINGS OF FACT**

1. The CPA Certificate of James Henry Low ("Respondent") expired on December 31, 2015.
2. Respondent has failed to renew his/her CPA Certificate for more than two years after its expiration.

Based on the above Findings of Fact, the Board makes the following:

**CONCLUSIONS OF LAW**

1. Pursuant to Minnesota Statutes Section 326A.04, subdivision 11 (2016), the CPA certificate of a person who has failed to renew his or her certificate for a period of more than two years shall be automatically revoked by order of the Board.
2. The Board is required by law to revoke Respondent's CPA certificate.

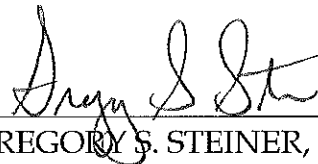
NOW THEREFORE, based upon the above Findings of Fact and Conclusions of Law, the Board issues the following:

**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 (2016). The revocation shall take effect immediately.

**IT IS FURTHER ORDERED** that the terms of this order are adopted and implemented on this 19th day of April, 2018.

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

A handwritten signature in black ink, appearing to read "Gregory S. Steiner", written over a horizontal line.

**GREGORY S. STEINER, CPA  
BOARD CHAIR**

AFFIDAVIT OF SERVICE BY MAIL

RE: James Henry Low, CPA Certificate Number 27539

STATE OF MINNESOTA        )  
  ) ss.  
COUNTY OF RAMSEY    )

Sara Datko, being first duly sworn, deposes and says:

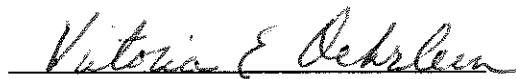
That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 24<sup>th</sup> day of April, 2018, she served the attached **ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE**, by depositing in the United States mail at said city and state, a true and correct copy thereof, properly enveloped, with first class and certified postage prepaid, and addressed to:

James Henry Low  
304 West 115 Apartment IB  
New York New York 10026

  
Sara Datko

CERTIFIED MAIL  
Return Receipt Requested  
7017 3040 0000 1240 7956

Subscribed and sworn to before me on  
this the 24<sup>th</sup> day of April, 2018.

  
(Notary Public)

