

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Nancy L Litwinski  
CPA Certificate No. 22172

**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 Nancy Litwinski a certified public accountant certificate on January 23, 2004.
3. Nancy Litwinski's certified public accountant certificate expired on December 31, 2011.
4. On January 17, 2014, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Nancy Litwinski's certificate because she failed to renew it for more than two years after its expiration.
5. On January 22, 2021, Nancy Litwinski petitioned to reinstate her 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 Nancy Litwinski's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$600 in fees, consisting of a \$500 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Nancy Litwinski 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 Nancy Litwinski's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Nancy Litwinski'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: 3/2/21

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

Sharon A Jensen  
SHARON A. JENSEN, CPA  
Board Chair


STATE OF MINNESOTA  
MINNESOTA BOARD OF ACCOUNTANCY  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Nancy L Litwinski  
License # 22172

I, Jamie Eschbach, verify by oath or affirmation that on the 2nd day of March 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order 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.

Nancy L Litwinski  
1022 Kerwood Cir  
Oviedo, FL 32765

  
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Jamie Eschbach