

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Charles Michael Kettering
CPA Certificate No. 12524

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 Charles Kettering a certified public accountant license on July 1, 2006.
3. Charles Kettering's certified public accountant certificate expired on December 31, 2018.
4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Charles Kettering's certificate because he failed to renew it for more than two years after its expiration.
5. On June 18, 2021, Charles Kettering 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 Charles Kettering'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 Charles Kettering does not pay all required fees within 90 days, this order shall be automatically vacated, and Charles Kettering's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Charles Kettering'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: 7/28/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Sharon A Jensen
SHARON A. JENSEN, CPA
Board Chair