STATE OF MINNESOTA

BOARD OF ACCOUNTANCY

In the Matter of Kermit Lars Kalleberg CPA Certificate No. C1066 ORDER FOR AUTOMATIC REVOCATION OF CPA CERTIFICATE Board File 2013-370

The Minnesota Board of Accountancy ("Board") is authorized pursuant to Minnesota Statutes Chapter 326A (2012) 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 (2012) to initiate appropriate disciplinary action.

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

FINDINGS OF FACT

1. Kermit Lars Kalleberg ("Respondent") 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 (2012), 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.
 - 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 (2012). 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 (2012). The Board's consideration of and action upon any petition for reinstatement will be governed by Minnesota Statutes Section 326A.09 (2012) 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 17th day of January, 2014.

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

ROBERT P. SAUNDERS, CPA

BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL

RE: Kermit Lars	Kalleberg, CPA C	Certificate Number C1066	
STATE OF MINNESOTA			
COUNTY OF RAMSEY) ss.)		
Bev Carey, being	first duly sworn, de	eposes and says:	
the 17 th day of January, 2 REVOCATION OF CPA	2014, she served the CERTIFICATE, by correct copy there	of Ramsey and State of Minnesota, the attached ORDER FOR AUTOM depositing in the United States meof, properly enveloped, with preparage.	IATIC ail at said
Kermit Lars Kalleb 12 - 6th Street #3 Osseo MN 55369-	06ັ	Bev Carey	
Subscribed and sworn to this the 17 th day of Janua			
Vat Delc (Notary Public)		Victoria Elizabeth Oehrlein NOTARY PUBLIC MINNESOTA My Commission Expires Jan 31, 2015	

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