

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

**In the Matter of**  
**Thomas L Luukkonen**  
**CPA Certificate No. 02790**

**ORDER FOR REVOCATION**  
**OF CPA CERTIFICATE**  
**Board File 2020-202**

The Minnesota Board of Accountancy is authorized pursuant to Minnesota Statutes Chapter 326A (2018) and Minnesota Rules Chapter 1105 (2019) to license, regulate, and take enforcement actions against persons who apply for or hold CPA certificates in the State of Minnesota.

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

**FINDINGS OF FACT**

1. The CPA Certificate of Thomas L Luukkonen expired on December 31, 2017.
2. Thomas Luukkonen has failed to renew their 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 Minn. Stat. § 326A.04, subd. 11 (2018), the CPA certificate of a person who has failed to renew his certificate for a period of more than two years shall be automatically revoked by order of the Board. The certificate holder does not have a right to a hearing before the revocation occurs. *Id.*
2. Because Thomas Luukkonen failed to renew their license for a period of more than two years, their license is subject to automatic revocation.


NOW THEREFORE, based upon the above findings of fact and conclusions of law, the Board issues the following:

**ORDER**

**IT IS HEREBY ORDERED** that Thomas Luukkonen's CPA Certificate in the State of Minnesota is **REVOKED** pursuant to Minn. Stat. § 326A.04, subd. 11 (2018). The revocation shall take effect immediately.

IT IS FURTHER ORDERED that the terms of this order are adopted and implemented on this 30<sup>th</sup> day of April, 2020.

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

  
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SHARON A. JENSEN, CPA  
BOARD CHAIR

AFFIDAVIT OF SERVICE BY MAIL


RE: Thomas L Luukkonen, CPA Certificate Number 02790

STATE OF MINNESOTA        )  
  ) ss.  
COUNTY OF RAMSEY        )

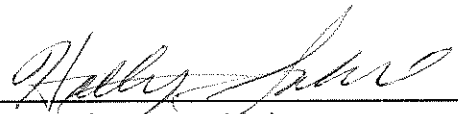
Peng Her, being first duly sworn, deposes and says:

That at the City of St. Paul, County of Ramsey and State of Minnesota, on this the 4<sup>th</sup> day of May, 2020, he served the attached **ORDER FOR 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:

Thomas L Luukkonen  
10372 Franlo Rd  
Eden Prairie, MN 55347

  
\_\_\_\_\_  
Peng Her

Subscribed and sworn to before me on  
this the 4<sup>th</sup> day of May, 2020.

  
\_\_\_\_\_  
(Notary Public)

