



9. ARSD 20:75:03:02 requires an individual not choosing to renew a certificate to “notify the Board prior to the expiration of that certificate and surrender the certificate to the Board immediately upon its expiration.”

10. Pursuant to ARSD 20:75:03:02, an individual choosing not to renew a certificate who does not notify the Board or surrender their certificate is deemed to have a lapsed certificate and may not continue to perform accounting services in the State of South Dakota.

11. Respondent’s failure to maintain compliance with the requirements for renewal of a certificate constitutes a violation of SDCL 36-20B-40(3).

#### CONCLUSIONS OF LAW

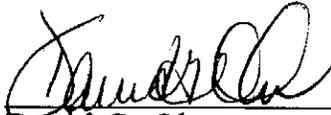
1. The Board has jurisdiction over this matter.
2. The legal authority and jurisdiction under which the Respondent’s Certificate is subject to revocation is SDCL 1-26 and 36-20B.
3. The Respondent has failed to comply with SDCL §§ 36-20B-40(3); 36-20B-23; ARSD 20:75:03:02 and 20:75:03:03.
4. Respondent’s Certificate No. 1858 is subject to revocation based on Respondent’s failure to comply with certificate renewal requirements.

#### ORDER

Based on the above Findings of Fact and Conclusions of Law, it is hereby

ORDERED that Respondent's South Dakota Certificate, Certificate  
No. 1858, is hereby revoked.

Dated this 7 day of January, 2008.



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David G. Olson,  
Board Chairman  
S.D. Board of Accountancy

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