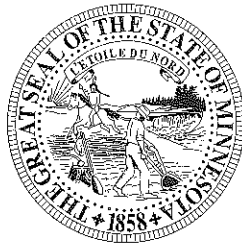


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THE MINNESOTA BOARD OF ACCOUNTANCY

November 18, 2014

Governor Mark Dayton
Office of the Governor

Michele Timmons
Revisor of Statutes

Mr. Greg Hubinger, Director
Legislative Coordinating Commission

Representative Michael V. Nelson, Chair
Government Operations Committee

Representative Mary Murphy, Chair
State Government Finance and Veterans Affairs Committee

Senator Sandra L. Pappas, Chair
State and Local Government Committee

Senator Tom Saxhaug, Chair
Finance Committee - State Departments and Veterans Division

Subject: Annual Report on Obsolete, Unnecessary or Duplicative Rules as Required by
Minnesota Statutes, Section 14.05, Subdivision 5

Dear Governor Dayton, Senators, Representatives, and Revisor Timmons:

Minnesota Statutes, section 14.05, subdivision 5, directs the Board of Accountancy ("Board") to report to you by December 1 of each year whether any of its rules are obsolete, unnecessary, or duplicative of other state or federal statutes or rules.

In its last report, the Board declared its intention to repeal ten obsolete, duplicative or unnecessary rules. The rule modifications were adopted as part of rule package R-04183 and were effective on April 28, 2014.

The Board has not identified any additional rules that have become obsolete, unnecessary or duplicative over the course of the last year.

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We look forward to working with you during this legislative session. We appreciate your dedication to service of the State of Minnesota. If you have any questions regarding this report, please contact me at 651-757-1517.

Sincerely,

A handwritten signature in cursive script, appearing to read "Doreen Frost".

Doreen Frost
Executive Director

cc: Robert Saunders, CPA, Board Chair