

December 19, 2025

**VIA E-FILING ONLY**

Kristin Batson  
Executive Director  
Minnesota Board of Accountancy  
85 E 7th Pl Ste 125  
Saint Paul, MN 55101  
[kristin.batson@state.mn.us](mailto:kristin.batson@state.mn.us)

**Re: *In the Matter of Proposed Amendments to Permanent Rules Governing Education and Experience Requirements for a Certificate and Requirements for Interstate Mobility (Expedited), Minnesota Rules 1105. 1500, 1105.2600, 1105.2900, 1105.3800, 1105.7900, Revisor's ID Number R-4940***  
**CAH 21-9035-41313; Revisor R-4940**

Dear Kristin Batson:

Enclosed herewith and served upon you please find the **ORDER ON REVIEW OF RULES UNDER MINN. STAT. § 14.389 AND MINN. R. 1400.2410**. With the approval of these expedited rules, the Court of Administrative Hearings has closed this file and is returning the rule record to the Minnesota Board of Accountancy so that the Board can maintain the official rulemaking record in this matter as required by Minn. Stat. § 14.365.

Please ensure that the Minnesota Board of Accountancy's signed order adopting the rules is filed with our Court. The Court of Administrative Hearings will request the finalized rules from the Revisor's office following receipt of that order. The Court of Administrative Hearings will then file the adopted rules with the Secretary of State, who will forward one copy to the Revisor of Statutes and one copy to the Minnesota Board of Accountancy. **Pursuant to Minn. Stat. § 14.389, subd. 3 and Minn. R. 1400.2410, subp. 5, the Minnesota Board of Accountancy is responsible for filing a copy of the expedited rules with the Governor.**

The Minnesota Board of Accountancy's next step is to arrange for publication of the Notice of Adoption in the State Register. The Board should request copies of the Notice of Adoption from the Revisor's Court. One copy should be placed in the official rulemaking record. Two copies of the Notice of Adoption should be sent to the State Register for publication. Please note that if the final expedited rule is different from the rule originally published, an agency must publish a copy of the changes in the State Register. An expedited rule becomes effective upon publication of the Notice of Adoption in the State Register in accordance with Minn. Stat. § 14.389, subd. 3.

If you have any questions regarding this matter, please contact William Moore at (651) 361-7893, [william.t.moore@state.mn.us](mailto:william.t.moore@state.mn.us) or via facsimile at (651) 539-0310.

Sincerely,

  
CARA HUNTER  
Legal Assistant

Enclosure

cc: Legislative Coordinating Commission  
Office of the Revisor of Statutes

STATE OF MINNESOTA  
COURT OF ADMINISTRATIVE HEARINGS

In the Matter of Proposed Amendments to Permanent Rules Governing Education and Experience Requirements for a Certificate and Requirements for Interstate Mobility (Expedited), Minnesota Rules 1105. 1500, 1105.2600, 1105.2900, 1105.3800, 1105.7900, Revisor's ID Number R-4940

**ORDER ON REVIEW  
OF RULES UNDER  
MINN. STAT. § 14.389  
AND MINN. R. 1400.2410**

On December 10, 2025, the Minnesota Board of Accountancy (Board) filed documents with the Court of Administrative Hearings seeking review and approval of the above-entitled rules under Minn. Stat. § 14.389 (2024) and Minn. R. 1400.2410 (2025).

Based upon a review of the written submissions by the Board, and the contents of the rulemaking record,

**IT IS HEREBY DETERMINED THAT:**

1. The proposed rules were adopted in compliance with the procedural requirements of Minn. Stat. ch. 14 (2024), and Minn. R. ch. 1400 (2025).
2. According to Minn. Stat. § 326A.02, subd. 5(15) (2024), the Board has the statutory authority to adopt these proposed rules using the expedited rulemaking process.

**IT IS HEREBY ORDERED THAT:**

The proposed rule parts are **APPROVED**.

Dated: December 19, 2025



KIMBERLY MIDDENDORF  
Administrative Law Judge