## STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Nicole Marie Pfeffer CPA Certificate No. 27010 REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

- 1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2020).
- 2. The Board issued Respondent Nicole Pfeffer a certified public accountant certificate on February 9, 2012.
- 3. Nicole Pfeffer's certified public accountant certificate expired on December 31, 2018.
- 4. On January 20, 2021, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Nicole Pfeffer's certificate because she failed to renew it for more than two years after its expiration.
- 5. On February 8, 2021, Nicole Pfeffer petitioned to reinstate her revoked certificate pursuant to Minn. Stat. § 326A.09.
  - 6. This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Nicole Pfeffer's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that she has completed 120 hours of continuing professional education and payment of \$250 in fees, consisting of a \$150 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Nicole Pfeffer does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Nicole Pfeffer's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Nicole Pfeffer's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2020).

Dated: 3 21	
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STATE OF MINNESOTA BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA

**Board Chair** 

## STATE OF MINNESOTA MINNESOTA BOARD OF ACCOUNTANCY 85 East 7<sup>th</sup> Place, Suite 125 St. Paul, MN 55101

## **CERTIFICATE OF SERVICE BY U.S. MAIL**

In the Matter of Nicole Marie Pfeffer License # 27010

I, Jamie Eschbach, verify by oath or affirmation that on the 2nd day of March 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Nicole Marie Pfeffer 3708 Primrose Court N Brooklyn Park, MN 55443

Jamie Eschbach