

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
David W. Patterson
CPA Certificate No. 24353

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 David Patterson a certified public accountant certificate on December 7, 2007.
3. David Patterson's certified public accountant certificate expired on December 31, 2014.
4. On April 20, 2017, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked David Patterson's certificate because he failed to renew it for more than two years after its expiration.
5. On February 22, 2021, David Patterson petitioned to reinstate his 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 David Patterson's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$450 in fees, consisting of a \$350 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if David Patterson 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 David Patterson's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking David Patterson'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: 7/5/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

Sharon A. Jensen, Vice Chair
SHARON A. JENSEN, CPA
Board Chair

STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of David W. Patterson
License # 24353

I, Jamie Eschbach, verify by oath or affirmation that on the 11th day of May, 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.

David W. Patterson
3781 Gravel Court
The Villages, FL 32163


Jamie Eschbach