

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Christine Marie Emmerich  
CPA Certificate No. 27094

**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 Christine Emmerich a certified public accountant certificate on April 20, 2012.
3. Christine Emmerich'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 Christine Emmerich's certificate because she failed to renew it for more than two years after its expiration.
5. On February 26, 2021, Christine Emmerich 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 Christine Emmerich's inactive certified public accountant certificate shall be reinstated upon payment of \$175 in fees, consisting of a \$150 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Christine Emmerich does not pay all required fees within 90 days, this order shall be automatically vacated, and Christine Emmerich's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Christine Emmerich'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: 5/10/21

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 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Christine Marie Emmerich  
License # 27094

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.

Christine Marie Emmerich  
15523 Xeon St NW  
Andover, MN 55304

  
Jamie Eschbach