STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

In the Matter of   **REINSTATEMENT ORDER**
Jonathan Thomas Leonard
CPA Certificate No. 27535

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 Jonathan Leonard a certified public accountant certificate on January 18, 2013.

3.   Jonathan Leonard'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 Jonathan Leonard's certificate because he failed to renew it for more than two years after its expiration.

5.   On February 22, 2021, Jonathan Leonard petitioned to reinstate his revoked active certificate pursuant to Minn. Stat. § 326A.09.

6.   On May 4, 2021, the Board issued an Order to Reinstate Jonathan Leonard to an active status.

7.   On May 21, 2021, Jonathan Leonard petitioned to reinstate his revoked certificate to an inactive status pursuant to Minn. Stat. § 326A.09.

8.   This order is in the public interest.

IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Jonathan Leonard'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 Jonathan Leonard does not pay all required fees within 90 days, this order shall be automatically vacated, and Jonathan Leonard's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Jonathan Leonard'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: _____7/28/21_____

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY

SHARON A. JENSEN, CPA
Board Chair