STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of Nichelle Brook Marshman CPA Certificate No. 21459 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 Nichelle Marshman a certified public accountant certificate on October 11, 2002.
- 3. Nichelle Marshman's certified public accountant certificate expired on December 31, 2017.
- 4. On April 30, 2020, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Nichelle Marshman's certificate because she failed to renew it for more than two years after its expiration.
- 5. On December 17, 2021, Nichelle Marshman 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 Nichelle Marshman's inactive certified public accountant certificate shall be reinstated upon payment of \$275 in fees, consisting of a \$250 delinquency fee, and a \$25 renewal fee.

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

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Nichelle Marshman'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: 1.13.2022

STATE OF MINNESOTA BOARD OF ACCOUNTANCY

CHARLES SELCER, 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 Nichelle Brook Marshman License #21459

I, Holly Salmela, verify by oath or affirmation that on the 13th day of January 2022, at the City of Saint Paul, in Ramsey County, in the State of Minnesota, served the Order for Reinstatement of CPA Certificate 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.

Nichelle Brook Marshman 2180 Fairview Lane Mound, MN 55364

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