

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
David Mark Massaglia
CPA Certificate No. 23518

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 Massaglia a certified public accountant certificate on October 20, 2006.
3. David Massaglia's certified public accountant certificate expired on December 31, 2019.
4. On January 13, 2022, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked David Massaglia's certificate because he failed to renew it for more than two years after its expiration.
5. On December 27, 2022, David Massaglia 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 Massaglia's certified public accountant certificate shall be reinstated upon payment of \$225 in fees, consisting of a \$200 delinquency fee, and a \$25 renewal fee.

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

