

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Gerald K Delk  
CPA Certificate No. 20143

**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 Gerald Delk a certified public accountant certificate on March 17, 2000.
3. Gerald Delk'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 Gerald Delk's certificate because he failed to renew it for more than two years after its expiration.
5. On February 8, 2022, Gerald Delk 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 Gerald Delk's inactive 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 Gerald Delk does not pay all required fees within 90 days, this order shall be automatically vacated, and Gerald Delk's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Gerald Delk'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: 3/24/22

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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CHARLES SELCER, 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 Gerald K Delk  
License #20143

I, Dillon Lang, verify by oath or affirmation that on the 25<sup>th</sup> day of March, 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.

Gerald K Delk  
10 W Kincaid Dr  
West Windsor, NJ 08550

  
Dillon Lang