

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
David W Patterson  
CPA Certificate No. 24353

**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 (2018).
2. The Board issued Respondent David Patterson a certified public accountant certificate on December 7, 2007.
3. David Patterson's certified public accountant certificate expired on December 31, 2014.
4. On April 20, 2017, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked David Patterson's certificate because he failed to renew it for more than two years after its expiration.
5. On February 3, 2020, David Patterson petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

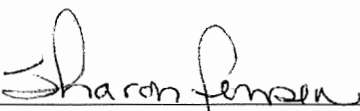
**IT IS HEREBY ORDERED**, pursuant to Minn. Stat. §§ 326A.04, .09, that David Patterson's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$420 in fees, consisting of a \$20 reinstatement application fee, a \$300 delinquency fee, and a \$100 renewal fee.

**IT IS FURTHER ORDERED** that if David Patterson does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and David Patterson's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking David Patterson'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 (2018).

Dated: October 27, 2020

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

  
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SHARON A. JENSEN, CPA  
Board Chair

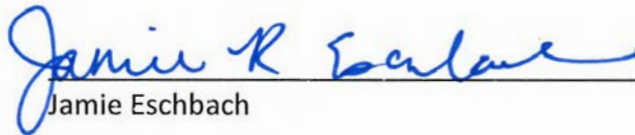
STATE OF MINNESOTA  
MINNESOTA BOARD OF ACCOUNTANCY  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of David W Patterson  
License # 24353

I, Jamie Eschbach, verify by oath or affirmation that on the 28th day of October, 2020, 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.

David W Patterson  
40840 County Rd 25 #99  
Lady Lake, FL 32159

  
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Jamie Eschbach