STATE OF MINNESOTA BOARD OF ACCOUNTANCY

In the Matter of James M. Carlisle CPA Certificate No. 24460 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 James Carlisle a certified public accountant certificate on January 11, 2008.
- 3. James Carlisle's certified public accountant certificate expired on December 31, 2017.
- 4. On March 11, 2020, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked James Carlisle's certificate because he failed to renew it for more than two years after its expiration.
- 5. On October 8, 2020, James Carlisle 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 James Carlisle'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 James Carlisle does not pay all required fees within 90 days, this order shall be automatically vacated, and James Carlisle's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking James Carlisle'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

SHARON A. JENSEN, 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 James M. Carlisle License # 24460

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.

James M. Carlisle 1140 East Johnson St, Apt 1 Madison, WI 53703

amie Eschbach