

**STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY**

In the Matter of  
Noel Graham Gilbert  
CPA Certificate No. 28327

**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 Noel Gilbert a certified public accountant certificate on April 8, 2014.
3. Noel Gilbert's certified public accountant certificate expired on December 31, 2016.
4. On January 10, 2019, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Noel Gilbert's certificate because he failed to renew it for more than two years after its expiration.
5. On April 20, 2020, Noel Gilbert petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

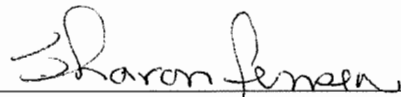
**IT IS HEREBY ORDERED**, pursuant to Minn. Stat. §§ 326A.04, .09, that Noel Gilbert's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$320 in fees, consisting of a \$20 reinstatement application fee, a \$200 delinquency fee, and a \$100 renewal fee.

**IT IS FURTHER ORDERED** that if Noel Gilbert 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 Noel Gilbert's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Noel Gilbert'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 21, 2020

STATE OF MINNESOTA  
BOARD OF ACCOUNTANCY

A handwritten signature in cursive script that reads "Sharon Jensen". The signature is written in black ink and is positioned above a horizontal line.

SHARON A. JENSEN, CPA  
Board Chair

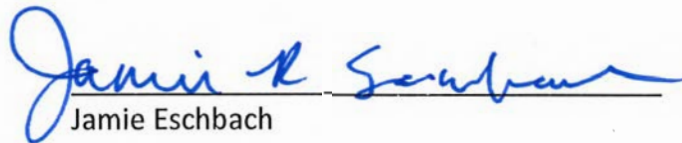
STATE OF MINNESOTA  
MINNESOTA BOARD OF ACCOUNTANCY  
85 East 7<sup>th</sup> Place, Suite 125  
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Noel Graham Gilbert  
License # 28327

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.

Noel Graham Gilbert  
36 S 9th St Apt 905  
Minneapolis, MN 55402

  
Jamie Eschbach